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THE STAMP OFFICE
OF THE

REVENUE

MADRAS



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STANDING ORDERS

OF THE

BOARD OF REVENUE,

MADRAS,

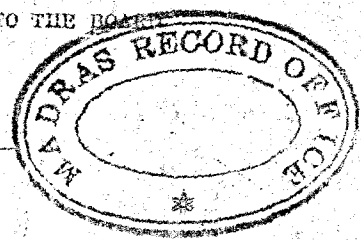
REVISED TO 31st DECEMBER, 1877,

UNDER THE ORDERS OF THE BOARD,

By

C. D. MACLEAN,

ADDITIONAL SUB-SECRETARY TO THE BOARD



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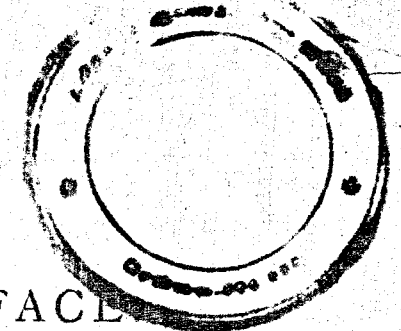
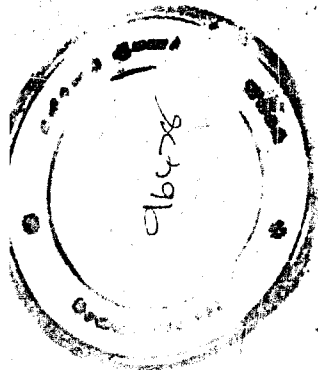
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அ. சிவசுப்ரமணியன்

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* கொள்ளப்பட்ட *
* June மாதம் — வருடம் 1990 *
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* ஆராய்ச்சி உதவியாளரின் *
* கையாப்பம். *

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PREFACE

The Standing Orders contained in this volume consist of administrative orders relating to procedure, and of subsidiary rules under Acts and Codes, as issued by the Board or by the Government through the Board for the instruction of Revenue Officers. Pending the appearance of the Government of India Salary and Travelling Allowance Codes, some orders appear which would otherwise properly belong to those publications. Enuniations or interpretations of the law are not included unless necessary for the purpose of introducing an administrative direction. Orders are omitted in the following cases: where the instructions though still in force are not likely to be of general interest; where the subjects are liable to much fluctuation; where the subjects are already provided for sufficiently by other authoritative publications in general use. Questions are for the most part omitted which relate to reports and returns, as also nearly all forms; should it be found desirable to compile these they will be most conveniently treated in a separate volume.

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PUBLIC SERVANTS—

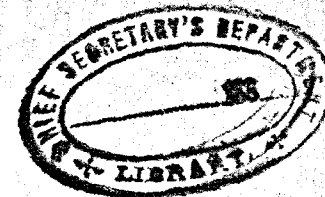
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STANDING ORDERS.



STANDING ORDERS
OF THE
BOARD OF REVENUE.

ASSESSMENT AND DISPOSAL OF LANDS.

1. **Rates of assessment.**—The following are the general principles on which the lands of the country are assessed to the revenue :—

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

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

3. No alteration of the existing paimash or settlement rates can be made, with a view to the correction of any supposed

inequality, unless the sanction of the Board has first been obtained. This restriction does not apply to the case of lands held on cowle, nor to other reductions of assessment sanctioned under special rules.

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

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

2nd September, 1824; 31st August, 1854; 3rd October, 1857; 18th September, 1858; 19th October, 1869, No. 7,766.

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

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

19th October, 1852, Note 3.

3. **Amani assessment.**—A money rent for land has been substituted for a division of the crop, wherever practicable. Where a division of the produce still takes place between the Government and cultivator of the soil, engagements to keep up culti-

vation are nevertheless not to be taken from the ryots. The share of the cultivator is to be made over to him as soon as possible after the crop is cut. Amani ryots are held liable for the actual amount of the Government share of the produce, and not for an estimated quantity.

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

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

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

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

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

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

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

excess of the quit rent on similar lands held under grant, the survey rates can be reduced.

29th September, 1839; 4th June, 1840; Court's Despatch, 27th April, 1842, No. 7; 29th August, 1842; 8th July, 1844; 27th October, 1845; 29th January, 1847; 14th November, 1870; 24th August, 1871; 9th October, 1871.

5. Water-rate on dry lands.—The rules given below provide for the levy of water-rate in addition to land assessment on lands not permanently classed as wet, when water is supplied from a Government source of irrigation. Paragraphs 2—6 do not necessarily apply to the districts of Ganjam, Tanjore, Madura, Tinnevely, Malabar, and South Canara, or to the Nilgiri Hills. None of the rules apply to second crop raised on wet land; for these the usual charge, generally half the single crop assessment, will be made.

2. Dry lands temporarily cultivated with wet crops will, in lieu of any system previously in force, pay a fixed water-rate on the scale of standard rates shown in the Appendix. Where water is raised by mechanical contrivances, the water-rates will be reduced one-fourth, and in deltaic tracts when water is drawn from drainage channels, one-half. The rates do not apply to North Arcot or South Arcot, which have special rates uniform throughout the district, nor to the delta tracts of the Godavery and Kistna Districts. Rate *b* does not apply to Cuddapah. In Kurnool rate *d* is to be reduced one-half.

3. When a portion or portions of a field are irrigated, and the field is not more than half an acre in extent, the charge will be calculated on the actual extent of the field. When the field is larger than half an acre, the extent irrigated must be carefully measured and the charge must be made by the half-acre, subject to the limitation that more than the recorded extent of the field shall not be charged for. For instance: if 1.5 acres are irrigated, the charge will be the rate for three half-acres; if the extent irrigated is 1.55 acres, the charge will be the rate for four half-acres, provided that, if the whole field be less than four half-acres, as for instance 1.75 acres, the charge will be the rate for the recorded extent of the field. The carnam need not allot to the portion of a field irrigated a separate letter; he should measure the portion irrigated, which may vary from year to year, and regulate the charge accordingly.

4. When the person charged holds less than a whole field, the word 'holding' may be substituted for the word 'field' in the last paragraph.

5. When a ryot cultivates two or more crops of different kinds liable to different rates, the charge must be regulated according to the area under each crop. Waste within the half-acre area will be charged at the lowest rates chargeable for the crops raised in the half-acre.

6. When unassessed lands are found entered in the puttahs, they must be charged for this purpose as assessed lands.

7. No Government water is to be taken under these rules without the express sanction of the head of the village, or of the Public Works officer when the works are in charge of that department.

8. The Collector has power to impose prohibitory rates whenever water is taken without permission.

9. Simple jungle streams which only receive a casual supply may be utilized as hitherto without charge.

G. O., 7th December, 1872, No. 1,651, R. D.; 17th December, 1872; 15th November, 1873; 14th February, 1874; 16th November, 1874; 14th December, 1874; 16th July, 1878, No. 1,969.

6. Scattered trees and Government tope lands.—When land has already been granted without specified conditions, on puttah, or as Inam, or as backyard, the holders of trees situated on such lands have an absolute proprietary right in them, and may lop or fell them at pleasure and without first applying to the Government officers for permission.

2. Holders of such trees as cocoanuts, dates and palmirahs, may draw sweet toddy from them for domestic use. The Abkarry renter is prohibited from interfering with them without the consent of the owners.

3. No tree-tax will be levied on trees of any kind which now exist, or may hereafter be planted on puttah land granted as specified in paragraph 1, excepting in Malabar, Tinnevely, and Tanjore, where a tree-tax is substituted for the land assessment. Similarly no tree-tax will be levied on trees growing on Inam lands, or in backyards.

4. When trees are situated on unirrigated land and water is taken for them from a Government source, the usual water-tax will be levied in addition to the dry assessment.

5. In newly assigning on puttah unoccupied waste land, Collectors are authorized to require payment of the value of any

scattered trees standing thereon by the applicant before putting him in possession. The value of the trees will be credited to Jungle Conservancy.

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

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

8. In alienating, as abovementioned, lands containing scattered trees or topes, Collectors should use considerable discretion. Where there are large groups of palmirahs or fruit trees or valuable timber trees, whether growing spontaneously or artificially, it will generally be desirable to keep the ownership in the hands of Government.

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

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

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

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

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

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

15. Palmirah and date trees growing on Government waste land will be under the charge of the Collector, and will not be made over to the Forest Department. Waste land on which palmirah and date trees grow in considerable numbers will as a rule be reserved for Abkarry or other Government purposes. When any of these trees are given or sold to the ryots for domestic purposes, the Collector is to provide that others are sown or planted in their place.

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

Enclosure 2 in Board's Proceedings of 8th March, 1855, No. 599; Proceedings of 6th May 1858, No. 1,617 and E. M. C., 7th October 1853, No. 1,351; 29th April, 1859; 23rd December 1864; 2nd August, 1869; G. O., dated 5th June 1871, No. 992; 8th August, 1871, No. 3,338; G. O., 19th April, 1872, No. 634, Revenue; Proceedings, 24th April, 1872, No. 661; G. O., 6th December, 1872, No. 1,849, Revenue; G. O., 14th May, 1873, No. 477, Revenue; G. O., 4th December, 1875, No. 1,748, Revenue; G. O., 23rd June, 1876, No. 844, Revenue.

7. Tree planting for public and private purposes—Persons desirous of planting topes for public utility and convenience, should first communicate with the divisional officer and obtain his sanc-

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

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

3. Persons wishing to plant topes for their private benefit, including plantations for firewood, will be allowed land for that purpose, and it will be exempt from assessment for 20 years, whether cultivated or not. After the lapse of that period, the full tax of the land will be charged unless an exceptional rate is adopted in consideration of the sterility of the soil. As a rule the land granted on these terms must have been waste for ten years. If the tope be planted in Sheycal land, or land usually under cultivation, the land so appropriated will as a general rule be assessed with full tax from the time the trees are planted, whether it be cultivated or not. If there are special reasons for greater indulgence, the Collector is at liberty to represent them to the Board. When plantations for firewood are made of casuarinas, corakapillays, or other quick-growing trees, the exemption from assessment will be limited to 10 years.

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

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

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

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

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

6th April, 1843; 23rd October, 1843; 15th October, 1849; E. M. C., 29th April, 1851, R. D., No. 403; 23th September, 1854; 11th January, 1863; 7th September, 1869, No. 2,525, R. D.; 2nd October, 1869.

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

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

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

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

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

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

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

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

25th November, 1852; 10th July, 1854; 21st May, 1855; G. O. dated 9th January, 1863, No. 62; 6th April, 1866.

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

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

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

4. In remote and thinly-peopled tracts ryots may sometimes be led to commence the construction of a tank without the previous permission of the Collector. In such cases it is to be clearly understood that the work will be liable to be stopped on complaints being

made against it, or on its being found to interfere with the rights of Government; though in the absence of any such objections the want of previous sanction will not deprive the person who makes the tank of the benefit of his improvement under the rules.

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

6. All private tanks must, after completion, be inspected by an officer of the Public Works Department; and if such officer, after inspection, shall declare that any tank requires to be strengthened in its bund, or to have a new or larger Calingulah, or otherwise to be made more secure, the improvements so pronounced necessary for its safety must be executed by its owner or owners. For this purpose a suitable time is to be allowed by the Collector. If the tank is not put in a safe state within that period, the exemption of the land under it from water-rate will be withdrawn; if necessary also, the tank will be repaired by Government and taken under their control.

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

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

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

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

3. In other cases the Public Works Department must be first consulted as to whether the proposed work is likely to interfere with Government or private rights, and the Board's sanction must be obtained after submitting a report in the prescribed form giving the following information:—(1.) Tank when constructed and how supplied. (2.) How long out of repair. (3.) Estimated cost of original construction (approximate.) (4.) Amount expended in repairs by Government during previous ten years, and at any earlier period so far as known. (5.) Extent of ayacut when in repair. (6.) Extent of average actual cultivation when in repair. (7.) Whether the tank is likely to be hereafter required by Government as affecting any general scheme of irrigation or improvement. (8.) What interest likely to be affected by its repair. (9.) Whether the application for its surrender to private enterprise for repair has been assented to by all the parties likely to be interested in the matter. (10.) District Engineer's opinion on the case. (11.) Collector's opinion.

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

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

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

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

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

20th July, 1854; 14th September, 1854; 30th April, 1855; 3rd June, 1858; 12th January, 1863; 26th March, 1863; 25th August, 1863; G. O. 13th June, 1864, No. 1,036; 9th July, 1866; Government Orders, dated 28th May, 1869, No. 1,507, and 19th August, 1869, No. 2,371, Revenue; 20th September, 1869.

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

natural pools, such as an anicut or new spring channel in the bed of a stream, he shall fully conform to the rules hereafter following.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8. In cases of money payment the price will be paid in the presence of the Collector or Revenue officer in charge of the Division. Such officers can, if they think fit, specially authorize

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

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

10. Revenue officers will understand that to take lands without the consent of the owner and without giving compensation is under no circumstances permissible.

E. M. C., 2nd July, 1858, No. 908; G. O., 23rd March, 1863, No. 220; G. O., 10th August, 1863, No. 1479; G. O., 24th February, 1865, R. D., No. 418; G. O., dated 12th October 1866, No. 2,622, E. R.; G. O., dated 31st July, 1867, No. 1,743, R. D.; 2nd October, 1867; 24th November, 1863; G. O., 29th June 1869, No. 1,865, R. D.; 26th July 1869; 23rd August, 1869; G. O., dated 12th October 1874, No. 2,907, P. W. D.; 2nd April, 1875; G. O., 15th April, 1875, No. 1,042, P. W. D.; 27th April, 1875; 8th May, 1875, No. 1,204; 17th June, 1875, No. 1,653; 21st June, 1875; 1st November, 1875, No. 3,015; G. O., 7th January 1876, No. 19; Miscellaneous G. O. 12th June, 1876, No. 1,852, R. D.; 31st July, 1876; 28th September, 1877; 2nd November, 1877, No. 4,908.

13. Lands taken up for Railways.—The substance of the rules prescribing the mode and conditions of handing over land to Railway Companies is contained in the following sixteen paragraphs.

2. Land required for Railway purposes may be divided into four Classes, A, B, C, and D. First, Class A, land which a Railway Company receives free of charge, under the contract with the

Government, for permanent occupation. Secondly, Class B, land also provided free of cost, but only for temporary occupation. Thirdly, Class C, land which the Railway Company has to provide at its own cost. Fourthly, Class D, land which does not come directly into the possession of the Railway Company at all.

3. Class A will comprise the land required for the permanent works of a Railway, including the road with its bridges, &c., and all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which under the contracts is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract is terminated or surrendered and the whole lapses to Government. It is all provided free of charge.

4. Class B will contain land essential for the execution of the permanent works of a Railway, but not required after the completion of the line in part or in whole. It also is provided free of charge. Such is land for spoil banks, for extra excavation to make banks, for river diversion, and for the storage of Railway materials held in stock by the Railway Company, pending the construction of the line, or their despatch to the works. The occupation of this class of land will be temporary. On its restoration to the Government—the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer—it will be for the Revenue Officers to dispose of it to the best advantage of Government. This should usually be done by selling the lands at public auction, without an upset price, but subject to the annual assessment fixed upon them.

5. Class C will contain the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials; for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects, which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the capital, receiving only from Government without charge the land on which the works stand, the provision of all materials, and the means of facilitating the execution of all works are to be at the cost of the Railway Company.

The following words were also in the original Rules:—"In this class, therefore, will fall all land for brick-making, for quarrying ballast, for houses for persons employed on the work, &c. So also land for houses for Engine Drivers, and the like, on the line when opened, and for other similar purposes, will come under Class "C." But the Secretary of State for India thought any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract, a power which the Government has no intention of claiming. In the original rules "roads to work in progress," were also classed under this head. They have since been struck out as calculated to mislead. It is clear a road may be required from a site, used temporarily for storage of materials itself in Class B. This would carry the road itself into the same class. A road from a brick field or quarry, would be in the same category as the brick field or quarry, viz., Class C. Whereas a road from a detached but permanent storeyard, although leading "to works in progress," would not the less come under Class D, should such road still be necessary after the completion of those particular works. Thus generally, the circumstances of the tenure of land at the end of the road furthest from the Railway will decide the class into which the road itself shall be placed. It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land in the first instance in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental as below. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under Class B, by the Railway Officers and Consulting Engineer. Such land will be disposed of by the Revenue authorities as mentioned in the last paragraph. The annual rent on lands in this class occupied by a Guarantee Railway Company, will be fixed at 5 per cent. on the outlay incurred by Government in taking up the land, plus any revenue or rent previously payable to Government in respect of the said land. In the case of land already belonging to Government, and so occupied, the rent will be fixed at 5 per cent. on the value of the land, as estimated by the Collector. When land presented in free-gift by a private individual for the purposes of a Railway is made over to a Guaranteed Rail-

way Company in this class, no rent will be charged by Government beyond the jumma or revenue previously paid to Government for the land.

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

7. Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of the property will be secured, which will be a matter of importance at a future time when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A which might be held by a Railway Company, would certainly be, in such an event, a great embarrassment.

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

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

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

11. Detached portions of land should be referred to some fixed

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

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

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

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

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

16. It will be necessary for the local Governments to see that a correct register and record of title of all Railway lands is maintained; for the whole of such lands will one day revert to the Crown. Under recent orders from Government this record is now maintained by the Consulting Engineer in communication with Collectors. The Government will also have to see that all rents or

payments for clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

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

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

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

20. In cases where proposals for the grant of fresh land or reduction of peishcush or quit-rent are made copies of com-

pensation statements should be forwarded by Collectors to the Board. In the annual statement forwarded with reference to Board's Proceedings, dated 3rd March 1864, No. 1,343, lands taken up for Railway purposes should be included.

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

Secretary of State's letter No. 25, 30th November, 1859; 27th July, 1859; 17th December, 1859; 9th May, 1860; 18th May, 1861; G. O. 11th May, 1861, No. 363; 16th August, 1861; 20th January, 1865; 26th April, 1865; 21st September, 1863; Circular from G. of I., D. P. W., dated 14th January, 1869, No. 2, in G. O., 26th February, 1869, No. 503, R. D.; 13th April, 1869; Paragraph 8, Proceedings, 15th October, 1874, No. 2,993; 4th May, 1875; 25th February, 1876, No. 559.

14. **Lands near Railway Stations.**—As considerable inconvenience is incurred by lands in the vicinity of Railway Stations being given over to private persons, Collectors should prohibit the village officers from making over to applicants any such lands, although not included in the land taken by the Railway Company, without their previous sanction. In all cases in which there may be any doubt, a reference should be made to the Consulting Engineer for his opinion. No grants of such lands in the latter case will be made without first obtaining the sanction of Government.

25th June, 1857; 3rd June, 1858.

15. **Village Office lands exchanged.**—When lands forming the emolument of a village officer are required for a public purpose, or owing to their having become uncultivable from causes beyond the control of the holder, the Collector should make application in the prescribed form for permission to grant other lands in lieu of them. The periods at which these applications should be forwarded will be left to the discretion of Collectors. Several cases may be included in one form. It is not absolutely necessary that there should be exact agreement in the extent of the Inams proposed to be granted in lieu of those given up, if the value is the same, though if the extents can correspond it will be better. It should be borne in mind that Service Inams, to be entitled to exchange, must have

become uncultivable, and that from causes beyond the control of the holders. It is not sufficient that they are of inferior quality, or that the holders would desire better lands in preference.

10th February, 1871.

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

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

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

stone for their own private use hitherto exercised by villagers should be continued to them without restriction in unobjectionable localities.

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

21st December, 1859; G. O., 6th December, 1860, No. 2,320; 12th December, 1860; 5th June 1867; 19th October, 1867; G. O., dated 14th July 1873, No. 727; 12th August 1873; G. O., 17th October, 1873, No. 1,125; 10th December, 1873.

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

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

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

4. In cases of unauthorized cultivation of assessed lands, enquiry should be made at the time of Jummabundy, and each case treated as a case under the darkhast rules. If there are no other darkhastdars, or the measure is otherwise unobjectionable, a puttah can be granted to the person who has cultivated, and the cultivation can be taken out of the Sivayi Jamma account.

5. In cases of unauthorized cultivation of poramboke or un-assessed lands, Collectors and Divisional Officers have discretionary power to give out the land on puttah and transfer the land to the

head of 'ayan' or assessed land. The assessment to be then charged will ordinarily be the assessment on similar land in the neighbourhood, but officers have a discretion in the matter.

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

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

11th July, 1859; 6th February, 1869; 29th September, 1869; 18th January, 1873; 15th June, 1874; 16th September, 1874; 6th April, 1875.

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

14th December, 1874.

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

4th September, 1863.

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

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

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

4. Whenever practicable the plan should be drawn on the deed itself, and in other cases the plans should be stitched to the deeds, and the ends of the silk or thread passed under the seals of

both the executing parties, viz., the Collector and the purchaser of the land or his agent. The signature of the Collector should be separately attached to all plans whether on the deed or detached from it.

5. The word 'Mr.' should not be used in describing any person in the deed. A party to a deed should be described by all his names in full; his place of residence; and his degree, profession, or mystery.

6. Unoccupied blanks in a deed should be filled up by ruled lines, so as to prevent interpolations after it is executed.

7. The boundaries entered in the schedule annexed to the deed, should be the lands, &c., by which the property sold is bounded. In some of the deeds received by the Board, it has been improperly stated that the premises conveyed were on the east, &c., of other premises, which was rather describing the boundaries of such other premises, than those of the land conveyed.

8. The extent of the property sold should be written in words in the last column of the schedule in the same denominations of land measure as those used in the plan.

9. Special attention should be paid to the correct spelling of names and places.

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

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

12. The date entered at the heading of title-deeds, should be that of their execution by the grantee. Such documents should be registered by Collectors, on behalf of Government, immediately after they are received back with the Government Seal and before they are delivered to the purchaser, the cost of registration being borne by Government.

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

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

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

25th June, 1863; 14th January, 1864; 17th December, 1864; G. O., 22nd November, 1866, No. 3,197; 4th April, 1867; G. O., dated 3rd May, 1867, No. 1,010; G. O., dated 28th May, 1867, No. 1,197; 19th June, 1867; 21st October, 1868; Circular Memorandum, 13th November, 1871, No. 1,525; G. O., 16th December, 1872, No. 1,684; 18th March, 1873; 5th May, 1875, No. 1,108; 17th June, 1875, No. 1,656.

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

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

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

4. The foregoing remarks apply solely to the case of entire estates. A portion of a Zemindary or Polliem cannot be registered by the Collector as a separate estate, until the public assessment has been previously determined and fixed on the separated portion by the Collector, with the approval of the Board of Revenue.

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

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

6th January, 1825; Sadr Udalut to Government, 30th April, 1831; 23rd May, 1831; 11th October, 1832; G. O., 16th November, 1867, No. 2,714; 16th November, 1871.

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

2nd March, 1864.

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

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

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

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

5. The settlement of the taluks comprised in the sub-division, should be made by the Collector at least once in every five years, on

which occasion the settlement of an equal number of taluks in the other part of the district may be entrusted to the Sub-Collector. The same rule is applicable in cases where it has been customary to continue the same taluks under the direct management of a Head Assistant or Deputy Collector.

22nd November, 1849; E. M. C., 19th July, 1951, R. D., No. 221; 3rd October, 1853; 12th June, 1854; 13th January, 1864; 3rd June, 1864, Misc.; 19th July 1864, Misc.

24. Remissions.—Remission of the full assessment on irrigated land will be granted when the land is left waste, or when the crop is totally lost, owing either to deficiency or excess of water, provided that such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs.

2. In districts which have not been settled by the Settlement Department, partial remission of the assessment on irrigated land will be granted when partial loss of crops is occasioned either by excess or deficiency of water, and such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs. In granting this partial remission no attempt will be made to estimate individual losses. Excluding fields which have borne a fair crop, as also occupied and unoccupied waste land, the ayacut of each irrigation work under which crops have been lost will be considered by itself. The condition of a sufficient number of the fields which have suffered will be examined, and the demand in all the fields that have suffered will be reduced by the percentage thus calculated.

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

4. No remission of assessment on unirrigated land will be granted unless in very exceptional years or under very exceptional

circumstances, and with the sanction of the Board which must be applied for before the end of January. This remission will ordinarily be granted without any inquiry into individual losses, as a percentage reduction on the demand of the tract of punjah which has suffered proportionate to the total loss in that tract. There is no minimum limit as to the size of a tract in this case, and nothing to prevent Collectors from adjusting the proportion of remission to a single village or the area under a single tank, or a proportion only of the latter. If in one and the same village there should be two or three separate sources of irrigation, under each of which the crop has partially failed, but with a marked difference of degree in each case, it will even be proper to give separate percentage remissions. As in the case mentioned in paragraph 2 the loss taken in a few individual fields must be taken as specimens of the whole, and an average loss thus calculated.

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

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

1st November, 1865; 6th July, 1866, No. 4,587; 17th December, 1872; 23rd August, 1873; 12th April, 1877, No. 1,622.

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

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

charges due on it, and to the same obligations and conditions, special or general, as the transferrer held it on.

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

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

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

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

10th April, 1861.

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

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

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

4. Until a new puttah has been issued, the original puttahdar retains all his rights over the land as far as the Government are concerned; a revenue officer for instance would not be justified in acting on a relinquishment which the registered holder had prior to the actual issue of the new puttah expressed a wish to withdraw.

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

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

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

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

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

28th April, 1836; 6th October, 1853; 16th April, 1861; 30th November, 1863; 13th July, 1864; 14th October, 1867; 29th April, 1870; 12th October, 1877.

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

2. In the case of change of names in joint-puttahs at the request of a person desiring to transfer, the consent of all the other persons whose names stand in the joint-puttah must previously be obtained. The procedure will then be the same as for transfers of single puttahs.

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

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

22nd June, 1872.

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

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

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

25th October, 1877, No. 4842.

30. Sub-division of Survey fields.—The sub-division of survey fields is to be permitted without restriction, for purposes of transfer or darkhast; provided always that the persons concerned put up in such manner as may be required by the village authorities

endurable field-banks defining the limits of their respective holdings, in order to prevent future confusion and dispute, and to allow of the assessment being properly apportioned.

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

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

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

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

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

G. O., 11th May, 1859, No. 613; G. O., 1st October, 1859, No. 2343; 5th October, 1859; 10th October, 1859; 18th October, 1859; 24th February, 1874; 25th August, 1874; G. O., dated 29th September, 1874, No. 1,236, Revenue Department; 29th September, 1874; 21st November, 1874.

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

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

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

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

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

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

7. If there are two or more applicants for the same land, the

village authorities will give their opinion as to which applicant has the better title, and will enter his name accordingly in the form.

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

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

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

11. No District Officer should decide a case in appeal or

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

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

13. In the case of applications for land which although assessed has been reserved for Government, village, or other special purposes, these are not to be entertained by the village authorities, or the Tahsildar, without the express permission of the Collector which the party can obtain by petition. Darkhasts for quarry land taken up for quarrying purposes should not be disposed of under ordinary rules, but referred with full particulars and suggestions for the Orders of the Board. A margin of reserve along all roads newly constructed through Government waste should be marked out at a

maximum of 22 yards, measured from the centre line of the road on each side, and no land within these limits should on any account be made over to ryots.

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

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

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

17. A Register of applications must be kept by the village authorities, and another in the Tahsildar's Office. It will be the duty of the Tahsildar to have the Village Registers examined and compared with the Taluk Register, and to submit the latter, at the time of Settlement, to the Collector, or Sub-Collector, Assistant Collector or Deputy Collector making the Jumma bundy, with an attestation under his signature duly certifying that it is correct. He will also obtain the counter-signature of the Settlement Officer to it, in testimony that it has been submitted and has been found open to no objection.

18. Collectors, when issuing puttahs for newly granted dry lands, should see that a clause is inserted in the puttah to the effect that the land is liable to be transferred to the head of "Wet" and assessed accordingly, should the requisite means of irrigation be provided.

19. Assessed waste lands when required for agricultural purposes should never be put up to auction and sold except with the special permission of the Board, and this course will only be sanctioned under very exceptional circumstances, as for instance when it may be impossible to decide, under the rules, between the conflicting claims of the different applicants, when the land has been occupied by Government, or is within the limits of an uninhabited village. Villagers should never be required to bid for lands in their village against outsiders, but when the Collector cannot decide which among them is entitled to priority, he may sell the land by auction, the permission of the Board having been previously obtained. When land is sold with the special sanction of the Board otherwise than under the rules for the sale of unassessed waste lands, a provision should be inserted in the conditions of sale similar to Clause 3, Section 36, Act II of 1864 (Madras), requiring the deposit by the purchaser at the time of purchase of a sum equal to 15 per cent. of the price, the deposit being declared liable to forfeiture should the remainder of the purchase money not be paid within thirty days from the date of sale.

20. Copies of the Rules and Forms in the vernacular should be supplied to the Taluk and Village Officers.

31st January, 1812; 12th November, 1860; Special Appeal No. 482 of 1860, from Decree of Principal Sudder Ameen of Trichinopoly in Appeal No. 200 of 1859, printed at page 112 of Judgments Sudder Court, August 1861; Special Appeal No. 10 of 1861 from Decree of Civil Judge of Chittoor in Appeal No. 285 of 1859, printed at page 131 of Sudder Court Judgments, October 1861; 23rd December, 1861; 4th September, 1863; 9th September, 1863; 30th August, 1864; 10th February, 1870; 30th May, 1870; 30th May, 1870; 2nd February, 1871; 5th January, 1872; G. O., 10th June 1872, No. 1,433, P. W. D.; 15th August, 1872; 16th August, 1872; 17th August, 1872, No. 1,615; 18th October, 1872; 18th November, 1872; 4th January, 1873, No. 5; G. O., 2nd November, 1874, No. 1,385; 28th January, 1875, No. 143; 26th February, 1875, No. 312; 31st March, 1875; 27th May, 1875; G. O., dated 11th March, 1876, No. 360; 24th May, 1876; 26th June, 1876; 27th September, 1876, No. 2,444; 4th October, 1876, No. 2,505; 3rd November, 1876.

33. Relinquishment of ryotwary holdings.—The relinquishment of ryotwary lands must be by a written document, and must

take place sufficiently early in the season to enable another ryot to commence cultivation upon it.

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

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

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

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

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

34. Disposal of unassessed waste lands.—Unassessed waste lands in which no rights of private proprietorship or exclusive occupancy exist, and which are not reserved as hereinafter provided in paragraph 18, may be sold under the rules contained in the following twenty-one paragraphs.

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

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

4. Every lot must be compact, and as nearly as possible a parallelogram. When the land touches any public road, navigable

river, canal, backwater, railway, or tramway, the length of the road or water-frontage must not exceed one-half of the depth of the lot, and in all other cases the blocks must be so laid out that as far as practicable their length shall not exceed half their depth.

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

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

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

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

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

10. The Collector will send written notice of the place and time of sale, as also of any alteration under the provisions of para-

graph 9, to the applicant; but no sale will be disturbed in consequence of the non-receipt of such notice or delayed in consequence of the non-appearance of the applicant.

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

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

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

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

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

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

16. The sale will be conducted under and subject to the following conditions of sale:—(1.) That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price, the premises shall be immediately put up again at the last preceding undisputed bidding and re-sold. (2.) That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of 10 Rupees per centum, in part of his purchase money, and intimate to the Collector whether he elects to pay the residue within thirty days, or by three yearly instalments, and shall at the same time sign an acknowledgment in one of the Forms C or D, (as the case may require), shewn in the Appendix. (3.) That if the purchaser shall elect to pay the residue of his purchase money within thirty days, he shall within thirty days from the day of sale pay to the said Collector the residue of his purchase money, and shall thereupon receive a conveyance of the premises in the Form marked A. (4.) That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments, he shall within ten days from the day of sale execute a deed in the Form marked B. (5.) That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property, and the measurement and boundaries of the premises, previous to the sale; as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises, as well as to any other error whatever in the particulars of the property.

(6.) That if the purchaser elects to pay within thirty days, and if, from any cause whatever, the purchase shall not be completed by the thirtieth day from the day of sale, or if the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale to execute a deed in the Form marked B, then the purchaser shall pay to the Collector interest at the rate of 12 Rupees per cent. per annum on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case; or until a deed in the Form B be executed in the other case; without prejudice nevertheless to the right of re-sale reserved by the seventh condition.

(7.) That if the purchaser shall neglect or refuse to comply with the above conditions, or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to re-sell the premises either by public auction or private contract, without the necessity of previously tendering a conveyance to the purchaser; and the deficiency, if any, arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale, who shall so neglect or refuse, as and for liquidated damages.

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

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

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

20. The existing and customary rights of Government, of other proprietors, and of the public in existing roads and paths and in streams running through or bounding lands sold under these rules

are reserved and in no way affected by the sale of such lands under these rules.

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

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

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

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

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

26. Collectors will observe that under the law they alone, and not Sub-Collectors or any other subordinates, are competent to deal with the sale of unassessed lands. A sale however which the Collector has himself previously advertised, sanctioned, &c., may be conducted by the officers last mentioned.

27. The following are some subsidiary instructions to Collectors.

28. Collectors should carefully maintain Registers of tracts reserved from the operation of these rules as being required for forest purposes, for grazing or firewood reserves, for building sites, or for any other public object, and copies of the entries in the Registers should be forwarded to the Board. These Registers will be available for reference by intending purchasers of waste land, on application at the offices of the Collector or the Board. The Conservator of Forests will be consulted by Collectors in regard to forest tracts which it may be desirable to reserve.

29. Immediately on the receipt of an application for unassessed waste land, the Collector will ascertain whether there is any objection to the sale, or whether any special limitation is necessary by reason of the land being required for public purposes.

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

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

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

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

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

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

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

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

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

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

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

41. On some occasions, the maps of lands disposed of do not distinguish reserves, and the area occupied by these is not distinctly excluded from the block sold, or from the assessment charged.

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

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

43. The names of all persons purchasing lands should be entered in full in their Title Deeds, and special attention should be paid to their preparation. The Collector should hold some person in his office responsible for the correctness of these documents. The correct spelling of names and places should be attended to, the extent of the land should be written in words, and care should be taken that the thread attaching a plan to the deed is passed under the seals both of the Collectors and the proprietor or agent. Alterations should not be made in deeds once issued except in cases where some error or mistake has been made which is immediately brought to notice, in which cases the correction should be made before the holder has acted on the certificate. Cases may arise in which exceptions should be made, but such cases must be referred to the Board, who will if necessary take the advice of the Government Law Officers.

28th October, 1861; 17th December, 1862; 18th December, 1862; 22nd April, 1863; 1st May, 1863; 12th May, 1863; 1st July, 1863; 20th February, 1864; 12th August, 1864; 22nd October, 1864; 9th January, 1865; 12th June, 1865; G. O., 8th January, 1867, No. 52; 15th March, 1867; G. O., 3rd April, 1867, No. 779; 5th June, 1867; G. O., dated 17th October, 1867, No. 2,426, R. D.; 12th November, 1867; G. O., 18th November, 1867, No. 2,778; 12th December, 1867; 23rd January, 1868, R. D.; G. O., 14th July, 1869, No. 2,041, R. D.; 17th August, 1869.

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

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

3. In the event of sale the annual assessment must be specified in the deed of sale the other particulars.

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

G. O., 6th March, 1863, No. 423.

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

2. Government sanction must be obtained when assessed land, waste or otherwise, is assigned for any purpose other than occupation on payment of assessment.

25th June, 1863; 18th November, 1867; 14th December, 1867.

37. Government buildings sold with their sites, &c.—In order to secure uniformity in the title-deeds issued by Collectors for Government buildings sold with their sites; and for lands like those which formerly composed the old fort ditch and ramparts in the town of Kurnool; or other lands similarly disposed of for building

purposes with the sanction of Government or the Board at public auction and in freehold; but not under any of the rules already in force for the sale of waste land assessed or unassessed; a form of deed has been prescribed for adoption in these cases, which will be found in the Appendix.

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

G. O., 6th March, 1863, No. 423; Board's Proceedings, dated 24th June, 1864, No. 3,929; 8th May, 1868.

38. Redemption of land assessment and creation of freeholds.—

Proprietors of lands occupied for dwelling houses or factories, of coffee lands in the Wynaad, of lands on the Neilgherries and the Palney or Shervaroy hills, and of lands occupied or intended for gardens or plantations properly so-called, (such lands being subject to assessment, quit-rent, or other public land-tax,) if desirous of redeeming such assessment, &c., must apply by letter to the Collector of the district in which the lands are situated. This rule is applicable to the kinds of land above designated situated in Zemindaries, as well as to those situated in Government taluks, but does not necessarily include lands classed as garden, or 'Bāghāyet' and 'Totacāl.' Applications relating to these last kinds of land must be referred by the Collector, with full particulars, for the decision of the Board of Revenue.

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

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

4. Grants of unassessed waste land already made for terms of years under previous rules, and in which no right of occupancy

or proprietorship exists except that of the grantees, or such as has been derived from them, may, at the option of the grantees or of their representatives, be brought within the operation of these rules; and the grantees or their representatives may at their option redeem the future land-tax on such grants or on any compact part of them.

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

6. The rate of redemption will be twenty-five times the full annual assessment on the land in addition to the actual cost of survey and durable demarcation, except where the Government title on which the land may be already held shall contain an express provision for redemption at a lower rate. Commutations of all descriptions of charges on land with the exception of Inām quit-rents are to be calculated at this rate unless the land be held on deeds allowing a lower rate under orders from Government.

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

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

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

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

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

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

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

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

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

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

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

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

19. On receipt of an application to redeem the Land Revenue on the applicant's holding, or for the grant of a permanent puttah conferring the power of redemption at will, the

Collector, if he sees no *prima facie* objection to his complying with the application, will before admitting it, require the applicant to deposit the estimated cost of demarcating and surveying the land, and of establishing durable boundary marks, unless the land shall have been already scientifically surveyed, in which case a deposit of the estimated cost of erecting durable boundary marks, and of preparing a plan of the land will be required.

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

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

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

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

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

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

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

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

or quit-rent is to be levied rateably for the broken period preceding redemption.

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

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

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

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

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

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

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

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

7. In villages where the 'Gramanattam' is of large extent and far beyond present and future requirements, and in which the unoc-

cupied portions are over-run with prickly-pear, Collectors are authorized to grant such excess portions on clearance puttah for cultivation, taking care always to reserve enough for the villagers.

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

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

18th November, 1867; 14th December, 1867; G. O., 16th December, 1872, No. 1,634; 15th March, 1873.

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

18th November, 1867.

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

25th January, 1871, No. 335.

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

25th August, 1834; 29th September, 1851; 11th May, 1854; 12th March, 1863; 13th June, 1862.

STAMPS.

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

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

3. Collectors should note that in cases of validating impounded instruments and making the endorsement prescribed for those cases, it is necessary that they should have the parties before them. If the parties do not voluntarily appear, the Collector should summon them. The Collector has power under Madras Act III of 1869 to issue summons for this purpose. Notice can if necessary be given that in default of appearance in answer to the summons a prosecution will be instituted.

4. The sale and distribution of stamps in the provinces are under the superintendence and responsibility of Collectors.

5. It will be the duty of Collectors to indent on the Superintendent of Stamps for such adhesive stamps and stamped papers.

43—Cancellation of paragraphs 8 and 11 of Standing Order

No. 43.—So much of Clause 8 of the Board's Standing Order No. 43 as requires the bulk of the stamps and stamped papers to be kept under the joint custody of the Collector and Treasury Deputy Collector, and Clause 11, which requires the presence of the Deputy Collector when stamps are placed in or taken out of the General Store, are hereby cancelled. Stamps should be secured and taken out of store in the manner prescribed in Standing Order No. 192.

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

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

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

11. On occasions of stamps being placed in or taken out of the general store, the Treasury Deputy Collector and the Treasurer must both be present.

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

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

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

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

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

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

18. Whenever adhesive stamps or stamped papers remaining in store or with the vendors become spoiled or rendered unfit for use; or whenever any applications are received either for the renewal or refund of value of any stamped paper or any paper on which the stamp has been denoted by the Superintendent of Stamps, as being unused, damaged, spoiled, &c., under Section 45 of Act XVIII of 1869; the Treasury Deputy Collector will prepare a list in the prescribed form of all such stamps and submit it to the Collector who, after comparing the papers with the list, will then and there record his reasons for such proceeding and will punch or mark the stamps in such a manner as to prevent their being again sold or presented and forward them to the Superintendent of Stamps with the monthly account in which the charge for the stamps in question is exhibited. In the case mentioned above of unused or damaged papers, in substitution for which other papers are demanded or their value requir-

ed to be refunded, the Collector, after satisfying himself of the propriety of the application, will, after destroying the stamps as above, and if he sees fit, either authorize the issue of fresh stamps of similar or equal value as applied for, upon payment of one Anna the value of the paper on which the new stamp is to be impressed, *plus* the rate of discount allowed by Government on the sales; or will repay the amount paid to Government for the same *minus* such rate: provided in either case that the application be made within six months of the period when the stamp has become damaged, spoiled, or rendered unfit for use. He will certify the fact of the stamps being punched or marked and of the authorized issue in substitution, or the refund of the value at the foot of the list of the damaged stamps and take the receipt, which voucher of the party for the amount refunded duly stamped when necessary will be forwarded with the spoiled stamps for destruction to the Superintendent of Stamps with the monthly accounts in support of the entries made in the account for the papers. A separate entry will be made in the accounts, of papers supplied in substitution of damaged papers presented by private parties. Collectors should follow the same course whenever applications are received either for the renewal or refund of Court Fee adhesive stamps and of Court Fee stamps damaged in store.

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

20. The Treasury Deputy Collector will submit regularly, in duplicate, quarterly indents in the regular form to the Superintendent of Stamps in March, June, September and December, of every year and oftener when necessary, for adhesive stamps and stamp papers required for stock and expenditure during the ensuing quarter. The indents will be countersigned by the Collector. The Superintendent will fill up, in the proper columns, the number and value of stamps issued, and return the duplicate, which will be re-transmitted by the Deputy Collector with his acknowledgment and the Collector's countersignature after receipt of the papers. Any papers found deficient or in excess will be noted in the same paper.

21. The Treasury Deputy Collector will keep a stock account in the prescribed form, in which all stamps received from the Superintendent of Stamps and issued to the Treasurer, will be entered as received and issued. He will also keep separate accounts in the

same form for adhesive stamps, Bills of Exchange, &c. These books will always be kept by him under lock and seal.

22. He will also keep a monthly abstract of the receipts and issue of stamps, which will be closed at the end of the Fasli. The entries will be made once a month after its close from the stock accounts mentioned in the preceding rule. These books will be kept in the English Account Department.

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

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

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

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

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

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

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

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

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

32. On the 12th of every month, the Treasury Deputy Collector will submit to the Superintendent of Stamps a Monthly Return in the proper form, showing all the receipts and disbursements of the previous month in abstract, with the necessary vouchers for the latter. The particulars of the balance of stamped papers and adhesive stamps in store will also be specified. He will certify in the same account that the balance with the Treasurer on a certain date specified between the 1st and the 12th of the month has been examined and found correct.

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

Court's Despatch, 9th May, 1838, No. 5; 20th May, 1839; 28th October, 1839; 9th September, 1841; 23rd February, 1843; 23th April, 1863; 11th November, 1872, No. 2,184; 3rd February, 1875, No. 233.

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

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

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

4. The management of the Stamp Revenue in each district is vested in the Collector of Land Revenue.

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

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

7. The bulk of the stock of Court Fees and special adhesive stamps will be kept under the joint lock and key of the Superintendent and the Sub-Secretary to the Board of Revenue, the former being permitted to indent for, and the latter to issue the quantity which may be required from time to time.

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

9. The Superintendent of Stamps will retain on hand a sufficient supply of every kind of stamps for one year's use and one year's reserve.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29th October, 1862; 24th January, 1870; G. O., 15th May, 1871, No. 854; G. O., 10th November, 1875, No. 1,612.

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

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

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

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

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

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

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

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

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

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

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

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

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

10. The English Accountant will, on receipt of the certificates, have their amounts compared with those entered in the several monthly Accounts Current, and prepare a Monthly Register to be forwarded with the certificates to the Superintendent of Stamps.

11. Whenever applications are made for the refund of the value of unused stamp papers, the Collector has as mentioned elsewhere power to comply with them and to refund the amount less the rate of discount allowed by Government on the sales. All such papers will be punched by the Collector and sent to the Superintendent of Stamps for destruction in like manner as is prescribed for the case of damaged stamps. The Deputy Collector will prepare the list in the prescribed form, and the Collector will at its foot certify the destruction of the papers, and take the receipt of the party for the amount refunded, and the lists so subscribed shall be the Collector's vouchers for the refunds made by him.

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

13. Refunds of Court Fee Stamps are made in the manner prescribed under the rules provided for Court Fee Stamps.

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

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

5th November, 1860; 28th April, 1863; 28th April, 1863; 27th October, 1863; G. O., dated 6th July, 1866, No. 1,678; 7th August, 1866; 27th June, 1870, No. 4,401; 9th July, 1870, No. 4,734; 19th August, 1871, No. 3,553; Circular of Government of India, Financial Department, No. 3,767 dated 23rd October, 1873; G. O., dated 5th November, 1873, No. 1,233; 1st December, 1873, No. 2,442; 14th January, 1874; 29th November, 1875.

47. Prosecutions.—Suits, prosecutions, &c., under Section 43 of the Stamp Act should be conducted by the Collectors as Collectors of Stamp Revenue; but they may authorize a subordinate or a vakeel at their discretion, to conduct prosecutions before Magistrates under the Stamp Act on behalf of the Collector of Stamp Revenue and in his name.

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

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

2. When on inquiry it is found that the prospects of recovering the stamp duty awarded in pauper suits are slender, or when owing to lapse of time the claim has been extinguished,

application should be made to the Board for sanction to write off the demand as irrecoverable. A separate application is not needed in

No. XIII or 1879.

48—Application to sue *in formâ pauperis*, how to be dealt with.—On receiving notice under Section 408 of the Code of Civil Procedure regarding an application to sue *in formâ pauperis*,

G.O., 30th September 1879, No. 2526, Judicial Department.

Collectors should institute the necessary inquiries as to the real status of the applicant, and should they feel satisfied that he is a real pauper they

will not dispute such application.

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

3. When a defendant or respondent is not inclined to oppose the application, and when the Collector is of opinion that the application should be opposed, he will employ a vakil and cite witnesses. Such cases will naturally be rare and the regulation fee for the vakil and other costs incurred will on application be sanctioned by Government.

4. When a person is permitted to sue as a pauper, it is not necessary that a vakil should be employed to watch the further proceedings in the case; but should circumstances subsequently come to light which show that the indulgence granted to the plaintiff or appellant was one to which he was not entitled, the Collector will act in co-operation with the defendant or respondent in the manner directed in paragraph 2, or independently as laid down in paragraph 3 of this order.

COIN shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself, nor if there be purchased at one time less than the quantity prescribed by these rules in respect of any class or value of stamp. (7.) * * *. (8.) Every licensed vendor shall at all times have fixed up in a conspicuous station outside the place of vend a signboard bearing

the name of the vendor, with the words "Licensed Vendor of Stamps" in English and in the Vernacular language of the district. He shall also have in the place of vend the Acts of the Legislature and their schedules referring to the stamps sold by him, together with these rules in English and the said vernacular placed so that they can readily be seen and read by purchasers.

(9.) Every ex-officio vendor selling stamps to any person not a licensed vendor, and every licensed vendor shall write on the back of every stamp paper which he sells a serial number as determined by orders of the Government, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in such form as the Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register, renders himself liable to prosecution under the Indian Penal Code. (10.) Every ex-officio or licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district. (11.) No ex-officio or licensed vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued. (12.) Every ex-officio or licensed vendor shall keep and render such accounts as may be prescribed by the Board of Revenue or Government, and shall allow the Collector of the district, or any officer duly authorized by such Collector, by the Board of Revenue or by the Government, at any time to inspect such accounts, and the register which he is required to keep under Rule IX., and to examine the store of stamps in his possession. (13.) Every ex-officio or licensed vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Board of Revenue or Government, deliver up all stamps remaining in his possession, * * receiving back the value thereof, less any discount which may have been allowed.

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

3. The Treasurer of the Collector's office and the Sheristadar of every Tahsildar's office will be ex-officio Vendors; provided that the Treasurer of the Collector's office will not be bound to sell stamps except adhesive stamps to any persons except licensed

vendors. Collectors have the power to license vendors at their discretion.

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

5. The license granted to licensed stamp vendors will be in the following form:—"I, A. B., Collector of the district of C., do hereby license D. to vend all stamps prescribed by the General Stamp Act not exceeding Rupees 50 each in value (or certain description of stamps) at E., in the taluq of F., in the district aforesaid." Before the license is issued the licensee must execute an engagement in the following form:—"I, A. B., in consideration of my being licensed to sell stamps by the Collector of C., do hereby bind myself to the Right Honorable the Secretary of State for India in Council in the sum of Rupees —, to obey all such orders concerning the sale and custody of stamps as the Collector may from time to time issue to me, to keep a sufficient stock of all stamps which I am licensed to sell, to sell stamps at the place where I am licensed to sell them between the hours of 10 A.M. and 5 P.M., on all days except Sundays and Government holidays notified in the District Gazette, to keep such accounts and make such reports and returns as are prescribed by the Board of Revenue from time to time, to allow any person duly authorized by the Collector at all times to inspect my accounts, books, and stock, to make good all losses caused by want of reasonable care on my part or on the part of any person employed by me, and generally to fulfil all duties devolving on me as Stamp vendor honestly and properly."

6. To licensed Stamp vendors purchasing 1 Anna stamps to the amount of not less than 5 Rupees, discount will be allowed at the rate of $6\frac{1}{4}$ per cent. To licensed Stamp vendors purchasing stamps of the individual value of Rupees 5 and under (except 1 Anna stamps) to the amount of not less than 5 Rupees, discount will be allowed at the rate of 5 per cent.

7. To licensed Stamp vendors purchasing stamps of a greater value than 5 Rupees each, but not greater than 50 Rupees each: if the vendor is licensed to sell stamps within three miles of the place of vend of an ex-officio vendor, discount will be allowed at the rate of 3 per cent; if the vendor is licensed to sell stamps at a place which is not within three miles of the place of vend of

ex-officio vendor, discount will be allowed at the rate of 4 per cent. To licensed stamp vendors purchasing stamped papers over Rupees 50 and up to Rupees 100 in value, discount will be allowed at the rate of 2 per cent.

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

9. The endorsement required by Government Rule (9) will be made on all stamped papers, including Bills of Exchange, Promissory Notes, Drafts, and Bills of Lading, but not on adhesive stamps. The serial number will begin with the first stamped paper sold in the official year and end with the last. When an ex-officio vendor sells stamps to a licensed vendor there will be no serial number or endorsement. A Register of sales will be kept in the prescribed Form. Entries will be made as each sale is effected. If the vendor take a stamp from the stock for his own private use, it must be considered a sale and entered in the book as such. Adhesive stamps of the same value sold at the same time to the same purchaser will be entered in a lump, but the number of such stamps must be shown in Column 4. The entries will be totalled at the close of each day and the account will then be initialled by the vendor.

10. The following accounts will be kept by all ex-officio and licensed vendors. Forms II. and III or Stock Book showing Daily Receipts. Form II. will be kept for stamps bought for ready money, and Form III. for stamps received for sale on commission and by ex-officio vendors. All stamps will be entered in the books as received. On the last day of each month the vendor will add up the columns and enter in one line the receipts of the whole month. Below this line he will enter the sales of the month obtained from Forms IV or V. The sales will then be deducted from the receipts and the remainder will be the opening balance of the next month. Forms IV and V or Abstract of Daily Sales. Form IV. is to be kept for stamps bought for ready money, and Form V. for stamps received for sale on commission and by ex-officio vendors. The columns will be totalled at the end of every month. Form VI or Monthly

Abstract of Stamps received and sold. This will be prepared by all ex-officio and licensed vendors and submitted to the Deputy Collector at the beginning of each month. In this form the sales by vendors selling on discount will be given in the lump under each designation of stamp without reference to the transactions in each value. Also ex-officio vendors will distinguish the sales to vendors on discount from sales to others. Books containing these forms will be issued to ex-officio and licensed vendors as required. The issuing officer will see that the pages are numbered and that the number of pages is entered on the first, and he will sign this entry. None of the books will be destroyed without the written permission of the Collector.

11. The following are additional rules regarding ex-officio vendors:—(1) No ex-officio vendors can purchase stamps at a discount, nor can any ex-officio vendor be allowed a discount on his sales. (2) Ex-officio vendors must indent on the Deputy Collector in charge of the Treasury on the third of each month and oftener if necessary for such stamps as will be required for sale or for supply to licensed vendors. The Sheristadar must see that there is always a fifteen days' supply in the Taluq Cutcherry. The Tahsildar will make a monthly examination of the Sheristadar's stock and accounts, and certify that he has done so in Form VI. (3) When sales are made on discount to licensed vendors, the vendor must pay the value of the stamps less the discount on delivery. The full value of the stamps will be entered as a credit in the Stamp Accounts and in the Taluq or Huzur Accounts, and the discount will be shown as a payment in the latter.

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

13. These rules do not relate to the Special Adhesive Stamps used under Section 5, Clause b, of the General Stamp Act, except as regards water-marked bill paper denoted by the Superintendent of Stamps and supplied to licensed vendors for sale.

14. When the system of ex-officio vend of Court Fee stamps is productive of difficulty or inconvenience, or attended with risk,

arrangements should be made by Collectors for substituting sale of such stamps by licensed vendors on discount. A discount of 1 per cent. may be allowed, to be increased to 1½ per cent. with the special sanction of the Board, when Collectors may find this to be necessary.

15. The registration under the Registration Act of engagements taken from licensed vendors under the subsidiary rules is optional. Where the business done however is extensive, Collectors may at their discretion require registration. The cost must be borne by the vendor.

16. Special remuneration is to be given to official vendors in very exceptional cases only.

8th November, 1864; 10th October, 1867; 10th October, 1867; 5th March, 1869; 8th October, 1872, No. 1,984; 4th April, 1873, No. 528; 2nd June, 1873, No. 913; Circular Memorandum, 3rd June, 1873, No. 758; G. O. 27th October, 1873, No. 1,191; 11th November, 1873, No. 2,285; 25th March, 1874, No. 674.

50. Court Fee stamps.—The Government has prescribed rules for the supply, use and renewal of Court Fee stamps under section 27 of the Court Fees Act, No. VII. of 1870.

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

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

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

5. The stamp used to denote any fee under the Court Fees Act must be a stamp of value equal to the fee required; in cases when there is no stamp of the exact value, the first stamp must be of the next lower available value, and the balance must be made up by stamps of smaller value similarly selected.

6. If any person possesses any Court Fee stamp, which has become spoiled or unfit for use as hereinafter mentioned, the Collector of the district in which the stamp has been purchased may, upon application made to him and upon delivery to him of such stamp, refund the amount paid to Government for the same, whether by the applicant or by any other person; or, in case the possessor of the stamp so spoiled or unfit for use desire to be supplied with Court Fee stamps of similar or equal value, the Collector may cause such stamps to be delivered to him or his agent. Court Fee stamps will be held to be spoiled or unfit for use within the meaning of this rule:—(1) When by accident happening to the same before they have been submitted to any Court or public officer they are rendered unfit for use; (2) Or when because of some error in the drawing up or copying of any writing to which the said stamps are affixed, the said writing is rendered of no avail; (3) Or when any stamp has been filed in any Court or before any public officer, and cancelled accordingly, and it is afterwards discovered that such stamp has been required by mistake, and that a stamp of less value ought to have been required and certificate to that effect is issued by the said Court or public officer. In this last case the Collector may grant a refund of the excess value if application is made within six months after date of delivery of the certificate to the holder.

7. Under section 34 of the Court Fees Act the rules and subsidiary rules published under section 48 of the General Stamp Act apply equally to transactions relating to Court Fee stamps. Provided that separate account shall be kept and separate returns made for Court Fee labels.

8. Processes issued under the Revenue Recovery Act, Madras, No. II. of 1864, have been specially excluded from the list of processes which require to be stamped under the Court Fees Act.

Notification, page 866, Fort Saint George Gazette, 20th March, 1872, Misc.; 9th May, 1873, No. 755; 13th May, 1873; 27th November, 1873, Misc.

51. Checks against fraud.—The forgery of adhesive stamps is more easy than that of impressed stamps, and special precautions should be taken against the admittance of such stamps into Revenue Courts. Cases of forgery in general, judicial, postal, or telegraph stamps, are to be reported as soon as they come to light.

2. Court Fee stamps are cancelled on first registration in a Court, and before judicial notice is taken of them, by punching out

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

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

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

5th May, 1871, No. 1,886; 14th May, 1872, No. 772; Circular Memorandum, 10th February, 1873, No. 148; G. O., 5th August, 1873, No. 1,035, Financial; 25th February, 1874, No. 425; G. O., 7th October, 1875, No. 2,171; G. O., 27th October, 1875, No. 1,529; G. O., 7th December, 1875, No. 1,765.

52. Postage stamps.—The following is the text of the Government of India rules for the custody, distribution and sale of postage stamp labels. The rules apply both to Service stamps and to ordinary stamps, with the exceptions noted in Rules (5) and (8):—**SUPPLIES FROM CENTRAL DEPÔTS.**—(1). Supplies of postage stamps for the Madras Presidency, including Mysore, and the local depôts subordinate to Madras, shall be supplied by the Superintendent of Stamps at Madras on the indent of officers in charge of local depôts. (2). Supplies of postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of local depôts. (3). Stamps for the Bengal Presidency, including the North-Western Provinces, Ondh, the Punjab, Central India, Rajpootana, Assam, and British Burmah, and local depôts subordinate to Calcutta, shall be supplied by the Superintendent of Stamps at Calcutta on the indent of officers in charge of local depôts. (4).

The above-mentioned supplies from central to local depôts shall be issued on credit. **LOCAL DEPÔTS.**—(5). Every Treasury throughout India, including those attached to political, customs and salt agencies, shall be a local depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a collector of land revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery; and when the purchaser is one of those who are required to retail stamps under Rule VIII (not being a person employed in a Government Treasury), or is one specially authorized under Rule IX, a discount of one-half anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed; and officers in charge of local depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of embossed envelopes shall be subject to the same conditions, except that they shall be sold in packets containing sixteen envelopes each, portions of a packet not being salable. The price of each packet shall be the value of the stamps borne by the envelopes contained in it, the discount (if any) being calculated on that value. The above rule is only partially applicable to "Service Stamps," which may be sold only to Government officials without restriction as to a minimum amount on a written application, accompanied by payment of the value in cash, and on which no discount is allowed. A receipt containing in detail the gross value of each description of Service Postage stamps sold will be granted by the treasury officer for the amount paid to him. (6). A supply equal to the probable consumption for five months of the district attached to each local depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding six months, the collector or other officer in charge of the depôt, shall indent* on the central depôt of his Presidency for a number equal to the consumption of the last three months for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand which may be supplied or not, according to the discretion and on the responsibility of the officer indented on, with reference to the

wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear, from the monthly statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount. **BRANCH DEPÔTS.—(7).** Every branch treasury and every tehsil treasury shall be a branch depôt for the sale of postage stamps under the conditions described in Rule V. It will receive its stamps from the local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form (3) hereafter prescribed for the treasurer's account, and will indent for supplies in the same form (4) as hereafter prescribed for the treasurer's indent. It will render an account monthly to the local depôt in Form 6A immediately on the expiration of the month. **RETAIL SALE OF STAMPS.—(8).** A supply of stamps for sale by retail shall be kept available at every post office, receiving house, tehsildaree, thana and every police station at which letters are received for despatch, and with every licensed stamp vendor; and it shall be the duty of the officer to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the above-mentioned places will receive discount on purchases under Rule V. This rule does not apply to "Service Stamps." By the term "licensed vendor," as used above, is meant a stamp vendor licensed under rules framed by the local Government in accordance with section 48 of the General Stamp Act (XVIII of 1869). **AUTHORIZATION OF CERTAIN RETAIL VENDORS OTHER THAN THE ABOVE.—(9).** A district officer may authorize the grant of discount at half-anna per rupee on purchases under Rule V to any person who is a *bond fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing, and must be produced by the person authorized when claiming discount on purchases: the authority will hold good for only 12 months from the date on which it is given, and may be revoked at any time at the discretion of the district officer. No such authority may be given to any person employed in a Government Treasury. The

authority so given may at the discretion of the district officer be made subject to conditions to be expressed in the writing of authority in any or all of the following respects, viz:—the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail: a particular shop, place or locality, or particular shops, places or localities, in which postage stamps are to be exposed for sale: the days and hours during which they are to be so exposed: and any restriction upon the sale in shops, places or localities other than those specified. A register showing the name, residence, and occupation of every person so authorized, and the date of the authority, shall be kept by the district officer. **CUSTODY OF STAMPS IN LOCAL DEPÔTS.—(10).** The bulk of postage stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses, under double locks,—the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer. (11). The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales. (12). The treasurer shall keep a daily account of receipts and sales in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the treasury. (13). On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage stamps, an indent for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him, and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps. (14). The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A store-book shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the

whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book will agree with the indent as approved. (15). If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules. (16). Stamps will be supplied from the store under double locks only to the treasurer and to branch depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the treasurer or the supply in branch depôts. (17). As soon as possible after the arrival of a despatch of postage stamps from a central depôt, or from any other local depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice, which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store. (18). Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly accounts of sales and stock for those months furnished to the Superintendent of Stamps:—"I hereby certify that the postage stamps in store on 18 , the actual value of which is Rupees (here enter the amount in words and figures) have been counted in my presence; and that the rules prescribed by the order of the Government of India, dated 9th February, 1877 are duly observed." (19). On occasions of transfer of charge, postage stamps will be made over in the same manner and under the same precautions as the cash balance in the treasury. (20). The officer in charge of each local depôt will submit, within the first week of each month, an account to the Superintendent of Stamps of his Presidency, showing the balance in hand at the sudder and branch treasuries at the close of the preceding month, and the sales effected during that month. RETURNS TO BE MADE BY CENTRAL DEPOT.—(21). The Superintendent

of stamps of each Presidency will, on the 15th of each month, in addition to any account required by the Accountant General, furnish the Director General of the Post Office with a memorandum showing the number of stamps distributed by him during the preceding month; and at the close of each month he will also furnish another memorandum showing the number and value of stamps in hand, and the total amount of the actual sales of each local depôt and of all the local depôts supplied by him.

Gazette Notification.

53. Telegraph stamps.—The following is the text of the Government of India rules for the custody, distribution, and sale of Telegraph stamp labels:—(1). The Stamp Office in Calcutta, under the Superintendent of Stamps, shall be the central depôt for the distribution of telegraph stamps throughout India. (2). Supplies of telegraph stamps for the Madras Presidency, including Mysore and the Post Offices subordinate to Madras in the Nizam's territory, shall be supplied on the indent of the Superintendent of Stamps at Madras. (3). Supplies of telegraph stamps for the Presidency of Bombay, including Sindh, Berar, the Nagpore territory, and Post Offices subordinate to Bombay in the Nizam's territory, Baroda and the Southern Mahratta States, shall be supplied on the indent of the officer in charge of the distribution of the judicial stamps at Bombay. (4). Stamps for the Bengal Presidency, including the North-Western Provinces, the Punjab, the Saugor territories, Bundelkund, Gwalior, Malwa, Rajpootana, Pegu, Assam, the Tenasserim Provinces, and the Straits Settlements, shall be supplied by the Superintendent of Stamps in Calcutta on the indent of the officers in charge of local depôts. (5). The officers in charge of the central depôts at Madras and Bombay shall, whenever it is practicable, keep in hand a supply of telegraph labels sufficient for the estimated demand for six months of the several local depôts supplied by them, and shall indent on Calcutta whenever the stamps in hand are fewer than have been expended during the preceding five months. (6). Every treasury throughout India, including those attached to Political, Customs, and Salt Agencies, shall be a local depôt for the sale of telegraph stamps of the value of not less than Rupees 5 of labels at one time: provided that the quantity sold shall not include less than one Rupee's worth of any particular value of stamps. At any station, at which there is a Collector of land revenue, neither a Salt Agent nor Collector of Customs shall be entrusted with the custody and sale of telegraph

stamps.—(7). A supply equal to the probable consumption for four months of the district attached to each local depôt, shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding five months, the Collector or other officer in charge of the depôt shall indent on the central depôt of his Presidency for a number equal to the consumption of the last five months for which accounts have been rendered to the central depôt of the Presidency. If, by any accident, the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion and on the responsibility of the officer indented on with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of Telegraphs, for the orders of Government, every occasion on which it may appear, from the monthly statement, or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount. (8). No account current of telegraph stamps shall be kept at any subordinate depôt. Stamps will be issued on credit from a Presidency Stamp office to officers in charge of treasuries, but those officers when selling the stamps to Telegraph Masters or others for distribution to the public will invariably require cash on delivery. (9). The bulk of telegraph stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses under double locks—the key of one lock of each chest or press always remaining in the hands of the Collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer. (10). The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales. (11). The treasurer shall keep a Day-book of receipts and issues in the vernacular of the district in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day and attested by the initials of the officer in charge of the treasury. (12). On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular and submit to the officer in charge of the telegraph stamps an indent for a supply of telegraph stamps for the following week. The indent, after being

approved or altered by the officer in charge of the telegraph stamps, shall be signed by him and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps. (13). The officer in charge of the telegraph stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A Store-book shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks or any part of it remains open. The deliveries shown in the Store-book will agree with the indent as approved. (14). If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules. (15). Stamps will be supplied from the store under double locks, only to the treasurer and on indent from him; all sales must be made from the supply in the hands of that officer. (16). As soon as possible, after the arrival of a despatch of telegraph stamps from a Stamp office or from any other district, the packets or boxes are to be opened one at a time in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice, and a receipt forwarded by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the Store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store. (17). Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly abstract account of receipts and sales for three months furnished to the Superintendent of Stamps:—"I do hereby certify that the telegraph stamps in store on
" 18 , the actual value of which is Rupees (here enter the
" amount in words and figures) have been counted in my presence;

"and that the Rules prescribed by the order of the Government of India, dated _____, are duly observed." (18). On occasions of transfer of charge, telegraph stamps will be made over in the same manner and under the same precautions as the cash balance in the treasury. (19). The officer in charge of each local depôt will submit, on the 2nd of each month, an account to the Superintendent of Stamps of his Presidency, showing the balance in hand at the close of the preceding month and the sales effected during that month. (20). The Superintendent of Stamps of each Presidency will, on the 15th of each month, in addition to any account required by the Accountant, furnish the Director-General of Telegraphs with a memorandum showing the number of stamps distributed by him during the preceding month; and at the close of each quarter, he will furnish an abstract memorandum showing the number and value of stamps in hand, and the total amount of the actual sales of all the local depôts supplied by him.

Gazette Notification.

CUSTOMS.

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

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

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

4. The tare of packages must be written on each package by the exporter, or entered in the permit, when the duty on goods is chargeable by weight.

5. Goods to be exported free must be entered in a separate application, as also goods for drawback. Goods liable to duty must not be mixed with either of the former kinds.

6. A Boat Note will accompany export goods. It must be returned the following day and neglect of this will delay the grant of Port Clearance.

7. No outward-bound vessel will be allowed to receive cargo on board until application has been made at the Custom House, and an order has been granted signed by the Collector or Deputy. The application will specify the name, tonnage, and nation of the vessel, the name of the master, and the name of every port for which cargo is shipped. If goods are shipped prior to grant, the master is liable to a penalty not exceeding Rupees 1,000.

8. Goods which have paid import duty may be exported by land free under a certificate, for the grant of which a fee of 1 Rupee is charged.

14th January, 1865, No. 215; Gazette Notification, 15th. June, 1866.

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

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

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

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

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

6. Exporters of goods on the smaller native craft will produce to the Customs the same Shipping Bill and Pass as for goods shipped on square-rigged vessels, and the same rules and forms will be gone through in the entry and passing of goods exported as are observed with respect to such vessels.

7. If goods liable to duty on importation, or goods removed from a warehouse for exportation, or goods entitled to drawback on exportation, be entered in the Manifest and not duly shipped, or if they are certified to be short-shipped, they will be liable to confiscation.

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

G. O., 12th November, 1860; 14th January, 1865, No. 215; Gazette Notification, 15th June, 1868.

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

2. The rules regarding the exportation of spirits manufactured on the European system without payment of duty have been already given under the section headed Abkary.

3. No rum will be shipped free of duty on any vessel unless the probable duration of the voyage exceeds thirty days. No rum will be shipped till after the vessel has taken out her Export Clearance.

4. Fresh provisions may be shipped in Masula boats to all steamers and ships without application or Boat Note.

5. Coals may be shipped to the Peninsular and Oriental and French Mail Steamers without application, but must be covered by Boat Notes. Shipping Bills must be put in by agents as soon as possible after the arrival of steamers. Application must be made for permission to ship coal to all steamers except those of the Peninsular and Oriental Company and the French Mail Steamers.

14th January, 1865, No. 215; Gazette Notification, August 1868, page 362.

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

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

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

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

2. Duty is charged on spirits in wood according to the actual contents in Imperial gallons and to the strength at the time of im-

portation as ascertained by the Custom House Gauger, who will endorse the same on the back of the application.

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

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

5. Breakage is allowed when claimed upon spirits in bottle upon ten per cent., of the same being submitted to actual inspection, when the allowance shall be made upon the average breakage thus ascertained.

6. Persons are allowed to fill up ullaged bottles or casks.

7. No distinction is made between French and English bottles. The exact measurement of contents may be ascertained and duty charged accordingly.

8. Arrack imported by land may be received into the Collector's custody without any demand for security, but it must not be removed without the permit of the Collector of Madras, except for exportation by sea.

E. M. C., 14th June, 1847, No. 653; 14th January, 1865, No. 215; 13th October, 1865, No. 6,513; 6th November, 1865, No. 7,117; 19th May, 1866, No. 3,525.

59. **Import of wines.**—Wines in wood are assessed for duty per Imperial gallon upon the actual quantity at the time of import, and when placed in bond are allowed an ullage to the following extent:—For any time not exceeding 6 months, $2\frac{1}{2}$ per cent.; exceeding 6 months and not exceeding 12 months, 5 per cent.; exceeding 12 months and not exceeding 18 months, $7\frac{1}{2}$ per cent.; exceeding 18 months and not exceeding 2 years, 10 per cent.; exceeding 2 years and not exceeding 3 years, $12\frac{1}{2}$ per cent.

14th January, 1865, No. 215.

60. **Importation of methylated spirits.**—On making entry of Methylated Spirits the importer is to state on the face of the private Manifest whether it is desired that the article be charged at the ordinary schedule rate of duty or at the special rate of 10 per cent. *ad valorem* allowed by Section 7 of Act XVI of 1875.

2. In the event of the higher rate being elected, the spirits will be passed after payment of duty in the usual manner; but in the event of the lower rate of 10 per cent. *ad valorem* having been stated, the spirits concerned must, before removal from the Custom

House premises, be rendered unfit for use as a beverage and incapable of being converted to that purpose.

3. With this view the importer will be required to mix with every nine gallons of such spirits, one gallon of pyroxilic spirit (Methylic Alcohol), or such other ingredients as may be approved by the Chemical Examiner to Government, the admixture to take place on the Custom House premises, and in presence of a Custom House Gauger. On a certificate of the latter officer being attached to the private Manifest that the admixture has been duly made and completed, the spirits will be assessed for duty at the rate of 10 per cent. *ad valorem* on the quantity imported, and passed from the Custom House after payment, in the usual manner.

4. The quantity of pyroxilic spirit, or other ingredient, necessary for admixture with any consignment of spirits of the above description, at the rate of one gallon to every nine gallons of spirits, must be procured at the importer's own expense, and the process of mixing must be carried out personally by the importer or his agent, or other authorized servant. Samples of pyroxilic spirit, or other approved ingredient, will be retained by the Gauger, with which that brought by importers will be tested before use. If the pyroxilic spirit, or other ingredient, be not equal to the samples, the importer shall be required to mix such additional proportion with the spirits to be imported as the Collector of Customs may direct.

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

13th December, 1864, Miscellaneous.

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

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

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

14th January, 1865, No. 215; G. O., 8th August, 1868, No. 2,123.

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

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

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

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

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

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

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

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

9. Goods brought into one port and intended for another port in British India need not be landed, but may be transhipped without the payment of duty, on the transshipping consignee entering into a bond for their due arrival and entry at the port for which they are destin-

ed within a fixed time. The Collector may permit the transhipment of goods without the payment of duty to parties having a general deposit in the Custom House, upon their undertaking to produce official proof of the payment of duty at the port of destination.

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

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

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

14th January, 1865, No. 215.

63. Deposits.—Deposits may be received as security for the payment of duties leviable upon goods imported and exported. Should any dispute arise as to the proper rate of duty leviable, the amount denianded by the Customs authorities will be deposited, and the matter in dispute referred to the Board of Revenue, the goods meanwhile being passed.

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

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

14th January, 1865, No. 215.

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

2. The ports of Negapatam and Nagore will be treated as one and the same port; every vessel in respect of which Port Dues

shall have been charged and taken at one of the two ports, being exempted from the charge on entering the other port.

Notification of Government, 2nd October, 1887.

65. Re-landed goods.—Goods re-landed must be reported upon and identified as being the same that had previously passed the Custom House for exportation. No re-landed goods will be passed inland or entered for re-exportation on board another vessel until the original entry in the Export Register has been duly checked and cancelled to the extent of the quantity re-landed. A regular application in the form of Pass Note must be made in all cases of goods re-landed, either for passing them inland or for re-exporting them from the Custom House.

Gazette Notification, 15th June, 1866, pages 1,079 and 1,079.

66. Re-valuation, refunds, &c.—Goods once assessed for duty on a declared value will not be permitted to be re-valued after they have left the Custom House.

2. Refund of duty on ships foundering at sea cannot be allowed after the vessel has left the port, the shippers having incurred only the ordinary mercantile risks.

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

G. O., 29th October, 1859, No. 1,459; 23rd November, 1859, No. 4,862; 14th January, 1865, No. 215.

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

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

3. Table II shows the dryage or ullage in common and imperial gallons, corresponding to a given depth of dryage in inches and tenths. Previous to using the Table, it is necessary to ascertain this depth by measurement, which may be done as follows:—Laying the cask in a horizontal position with the bung-hole upwards, insert the gauging rod into the latter, till it just touches the upper surface of the liquor, then the number of inches and tenths between the surface of the liquor and the lower edge of the stave at the bung-hole, will show the depth of the dryage. Look for this depth under that heading in the Table, which agrees approximately with the size of the given cask, and against it will be found the ullage sought in common or imperial gallons. This deducted from the contents of the whole cask will give the actual quantity of liquor in the cask nearly. **EXAMPLE I.** Required the actual quantity of liquor in a quarter cask of Sherry, the depth of the dryage at the bung-hole being 1 inch and seven-tenths. Let the contents of the quarter cask as per Manifest be $26\frac{1}{4}$ imperial gallons. Referring to the first heading of the Table, and looking in a line with 1 inch seven-tenths, we get 1 common gallon, or $\frac{8}{9}$ of an imperial gallon, as the amount of dryage. This deducted from $26\frac{1}{4}$ gallons leaves $26\frac{1}{4} - \frac{8}{9} = 25\frac{1}{18}$, or $25\frac{1}{2}$ imperial gallons nearly, as the actual quantity of liquor in the cask. **EXAMPLE II.** Required the actual contents of a hogshead of Beer, the depth of the dryage at the bung-hole being 5 inches and seven-tenths. Here, referring to the third heading of the Table, we get $7\frac{1}{2}$ imperial gallons for the amount of dryage, so that if the cask contain 53 gallons when full, the actual quantity of liquor at the time of measurement will be $53 - 7\frac{1}{2} = 45\frac{1}{2}$ imperial gallons.

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

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

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

2. All applications to the Custom House for Export, Import, and Export Passes must be on stamped paper, or bear adhesive stamps. Persons applying to pass goods must do so agreeably to

the prescribed forms. A bill will be furnished for the amount of duty paid. Persons who are desirous of clearing goods or private packages should apply early in the day. The different sorts of goods must be described as distinctly as possible according to their varieties.

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

4. All articles not enumerated in the Tariff, and subject to duty *ad valorem*, will be passed upon the market value declared and determined in the mode prescribed by Section 30 of Act VIII. of 1878. Owners, consignees, and importers, or their agents must declare the real value of goods imported or exported, whether liable to duty or free, and the officer in charge of the Custom House has power to require them to produce any document in their possession, or to give any information in their power by which the real value may be ascertained. If the value entered by the importer shall appear less than the actual value, the Collector may detain the goods, giving notice to the importer of the value estimated by the Custom House, and may take on behalf of Government, in the mode prescribed by Section 32, Act VIII. of 1878, any article which he may consider to be undervalued.

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

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

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

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

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

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

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

18th June, 1862; 5th July, 1862; 24th November, 1863; 14th January, 1865, No. 215; Gazette Notification, 15th June, 1866, No. 1,077; 18th October, 1869, No. 7,752.

69. Shipping and landing of Government stores.—The following are the Government rules regarding the shipping of Government stores and treasure at Madras:—(1.) The provision of tonnage for stores and treasure will be arranged by the Master Attendant, Administrative Department. (2.) Departments requiring freight, or, in the case of treasure, the Secretary to the Madras Bank, will submit requisition, in duplicate, to the Master Attendant, Administrative Department, in the prescribed form:—(3.) On tonnage being assigned, the Master Attendant, Administrative Department, will give notice to the department concerned, forwarding the duplicate statement to the Second Assistant Master Attendant, accompanied by a shipping order. (4.) The Second Assistant Master Attendant will then, in communication with the department forwarding the stores, and with the Commander of the vessel, arrange for their shipment, regulating the number of boat-loads to be sent off each day. (5.) It will be the duty of the department forwarding the stores to bring them to the inner end of the Pier, and to retain charge of them until they have been placed in the trucks, affording such assistance in the latter operation as it may be practicable to furnish, when the stores are heavy or unwieldy. The treasure will be in charge of a Police guard. (6.) Boat-notes will be sent off by the Second Assistant Master Attendant in each boat, and, on a shipment being completed, he will cause to be executed bills of lading prepared by departments concerned in the case of freight engaged, or receipts in triplicate when Government vessels or transports are employed, forwarding them to such departments without delay. (7.) Departments shipping Government stores will, as soon after their shipment as possible—but not later than the 8th of the month following that in which they have been shipped,—furnish the

Collector of Sea Customs with shipping bills for such stores in the prescribed form, to which are appended the instructions of the Collector for filling in the same. Officers concerned must be careful to submit the returns in question punctually by the date above mentioned, in order to enable the Collector to render his returns within the prescribed time. Inattention to this rule on the part of any officer to whom it shall apply will be reported by the Collector to Government, and, to enable him to do so, the Second Assistant Master Attendant will furnish the Collector on the last day of every month with a list of departments whose stores were shipped during the month.

2. The following are part of the rules observed in discharging Government consignments:—Departments receiving Government consignments will, not later than the 8th of the month following that in which they have been landed, furnish the Collector of Sea Customs, in communication with their respective offices of account, with bills of entry for such consignments in the prescribed form, to which are appended the instructions of the Collector for filling it in. Officers concerned will be careful to submit the returns in question punctually by the date above mentioned in order to enable the Collector to render his returns within the prescribed time. Inattention to this rule on the part of any officer to whom it shall apply will be reported by the Collector to Government, and, to enable him to do so, the Second Assistant Master Attendant will furnish the Collector on the last day of every month with a list of departments whose consignments were landed during the month.

14th July, 1862; 25th November, 1862; 29th July, 1864; G. O., dated 7th August 1876, No. 297, Marine.

70. Confiscations.—In the order of confiscation, whether an original order or an order on appeal, the Collector must notify that an appeal lies to the Board of Revenue if made within three months from the date of the order.

21st November, 1872.

71. Rewards to informers.—Rewards to informers, etc., under the Customs Act are to be fixed according to the scale shown in the Appendix.

2. In no case is the reward on account of confiscated goods to be given until the goods have been sold, and three months have elapsed from the date of confiscation.

3. Collectors are authorized to pay rewards calculated on the above-mentioned scale and not exceeding Rupees 100 without the previous sanction of the Board. Such rewards must be reported to the Board monthly in the prescribed form.

4. Rewards may be paid to Customs officials as well as to other persons, if the circumstances justify such a course.

21st November, 1872; 17th December, 1863; 3rd May, 1875, No. 1,137.

72. Rules for coasting steamers.—Application for a General Pass under Section 164 of the Sea Customs Act must be made by the Owner or Agent of a coasting steam vessel to an Officer in charge of a Custom House who will forward it to the Chief Customs authority of the Presidency for sanction.

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

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

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

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

6. When any coasting vessel with the exception hereafter noted, shall sail for both Foreign and British Indian ports the Com-

mander must deliver an account, duly signed in duplicate, as prescribed in paragraph 4, of all goods (to be expressed in detail) destined for any Foreign port; and he will receive back the original account, duly dated and signed by the Officer in charge of the Custom House, before leaving the port. A separate account of all goods destined for British Indian ports must be delivered by the local Agent of the vessel, as prescribed by paragraph 5.

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

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

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

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

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

12. The duplicate of each account for free goods retained by any Officer in charge of a Custom House under these rules will be

endorsed by that Officer and forwarded by post, without avoidable delay, to the Custom Officer of the port for which the goods therein expressed are destined. The latter Officer will compare this duplicate account with the account delivered, as provided by these rules, by the Commander or Agent on the arrival of the said vessel at the port of destination, and, if there be no material difference between the two accounts, will file the same. Should any material difference appear he will transmit both accounts, with any information which the local Agent or Commander of the vessel, if in port, may be able to afford to the Officer in charge of the Custom House at the port of departure, for adjustment with the Agent of the vessel. This Officer will, if necessary, transmit all papers to the Chief Customs authority at the Presidency for disposal. In either case both accounts, together with all papers, will be returned with explanation or orders to the Officer in charge of the Custom House at the port of destination.

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

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

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

16. Free goods need not, unless so directed by the Officer in

charge of the Custom House, be taken to the Custom House, but may be passed from the beach.

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

18. The articles expressed in the list annexed below, whether dutiable or free, will not be landed at the port of Madras, unless a Special Permit to land has been previously obtained from the Officer in charge of the Custom House; and they must be carried to such place as may be appointed by him. At the out-ports a Special Permit previously obtained may be dispensed with; but a Special Notice that such articles (to be expressed in detail) are on board, destined for the port, must be delivered by the Commander or Agent to the Officer in charge of the Custom House as soon as possible after the arrival of the vessel; and such goods must be landed and kept until duly passed only at such place or places as may be appointed for that purpose by the Officer in charge of the Custom House. Breach of this rule will entail detention, fine, or confiscation of the articles. *List of Articles.*—Ammunition, Chemicals, Earth-oil, or Mineral Naphtha, Fireworks, Fulminating Powder, Gun Cotton, Gun Powder, Kerosine Oil, Lucifer Matches, (Congreve,) Nitro-Glycerine, Phosphorus, Pitch, Sulphuric Acid, Tar, Turpentine, and other dangerous substances.

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

20. Appeals from parties who may consider themselves aggrieved by any of the proceedings of any Officer in charge of a

Custom House under these rules shall lie to the Chief Customs authority of the Presidency.

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

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

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

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

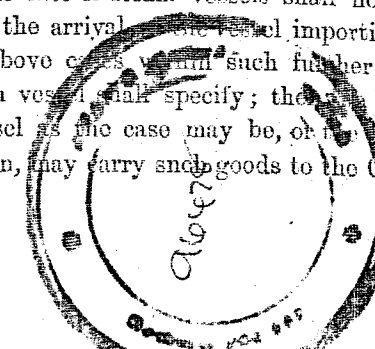
2. Private packages also must be sent to the Custom House.

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

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

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

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



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

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

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

14th January, 1865, No. 215; Gazette Notification, 14th December, 1869, page 737.

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

31st March, 1864, No. 1,582; Gazette Notification, 8th September, 1865, page 363; Gazette Notification, 19th August, 1868, page 320; Gazette Notification, 25th June, 1869, page 1,004; Gazette Notification, 9th May, 1876, No. 713.

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

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

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

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

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

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

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

76. Boat rules.—The following is the text of the general rules prescribed by Government for the contract of Boats and Catamarans plying for hire at out-ports:—(1). No person, either as owner or servant, shall use any Boat, Canoe, or Catamaran, to carry goods or passengers to or from any ship or vessel

at the port, unless such person shall have previously received a license, and unless the Boat, Canoe, or Catamaran, which such person shall so use, has been registered, as hereinafter mentioned. And in case any person who has not received such license shall use any Boat, Canoe, or Catamaran, for the aforesaid purpose, or such Boat, Canoe, or Catamaran shall not have been so registered, such person shall be liable to a fine not exceeding the sum of fifty Rupees, or, in default of payment, to imprisonment for a term not exceeding three months, and the Boat, Canoe, or Catamaran shall be liable to confiscation, on conviction before a Magistrate or Justice of the Peace. This rule is not to be considered as interfering with Ship's Boats or Pleasure Boats taking off or landing passengers and their baggage or ship's stores, all of which however must be embarked or debarked within the limits assigned by the proper authorities, in default of which a fine will be imposed under Clause 10. The right of withdrawing this indulgence will be vested in the Master Attendant or Collector of Sea Customs, or other Registering Officer appointed by Government, should it appear that the interests of Government require it. (2). The Master Attendant or Collector of Sea Customs or other Registering Officer appointed by Government, on being satisfied that a Boat, Canoe, or Catamaran is sea-worthy and fit for the service of the port, will, on application of the owner or owners, who must first subscribe to a declaration in writing, that he or they fully understand these rules, grant a license to such owner to use the Boat, Canoe, or Catamaran for the aforesaid purposes, such license (if a Boat or Canoe) expressing its dimensions, and the number of the Crew, as well as the number of passengers and quality of cargo it is to be permitted to carry. And to enable the Registering Officer to grant a correct license, he shall survey, or cause to be surveyed, any such Boat or Canoe, in presence of the owner, or any person deputed by him, the fee for such survey being regulated at each port by orders of Government. (3). And as often as the property in such Boat, Canoe, or Catamaran, shall be transferred, the owner must produce his license to the Registering Officer; that the requisite alteration may be made, the new owner subscribing to a similar declaration, respecting his comprehension of these rules. In wilful neglect or default of which notice of change of ownership for the space of six days after such may have taken place, the original owner shall forfeit a sum not exceeding twenty-five Rupees, or,

in default of payment, to imprisonment for a term not exceeding six weeks, on conviction before a Magistrate or Justice of the Peace.

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

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

to an entire withdrawal of the license. (11). All goods are to be landed, or shipped off from within certain limits that may be pointed out by the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, and any person engaged in shipping off or landing goods without such limits, unless the sanction of the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, shall have been previously obtained, will be liable to a fine not exceeding fifty Rupees, or, in default of payment, to imprisonment for a term not exceeding three months, on conviction before a Magistrate or Justice of the Peace. (12). All owners of licensed Boats, Canoes, and Catamarans shall, under penalty of having their licenses withdrawn, be subject to the control of the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, and shall submit to such rules as he, under the approval of the Collector of the District, shall think fit to impose, and the nature of the services required of them shall demand. (13). The rate of hire will also be determined by the proper local authorities; and if any owner or person deputed by him shall demand a rate beyond that sanctioned, he shall, on conviction before a Magistrate or Justice of the Peace, be liable to a fine not exceeding ten Rupees, or, in default of payment, to imprisonment for a term not exceeding sixteen days for each offence, together with the forfeit of the amount of such hire. (14). Any owner of a licensed Boat, Canoe, or Catamaran, or person deputed by him, refusing to let on hire such Boat or Catamaran, without assigning reasonable and satisfactory cause for such refusal, shall be liable, on conviction before a Magistrate or Justice of the Peace, to a penalty not exceeding ten Rupees, or, in default of payment, to imprisonment for a term not exceeding sixteen days for a first offence, and thirty Rupees for a second, with withdrawal of license. (15). And if any Boatman serving in any such licensed Boat or Catamaran shall, by wilful neglect or desertion of his duty, cause any impediment to the service of such Boat, he shall be liable, on conviction before a Magistrate or Justice of the Peace, to a penalty not exceeding ten Rupees, or imprisonment for a term not exceeding sixteen days, or to receive corporal punishment not exceeding three dozen lashes for a first offence; and for a second, or if in either case life may have been endangered, he shall be liable, on conviction, to have the punishment increased to commitment to

hard labour for a term not exceeding six months, according as, in the opinion of the Magistrate or Justice of the Peace before whom he is cited, the nature of the offence should warrant. (16). If any owner or person deputed by him shall be guilty of taking off or landing cargo without having previously received the permission of the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, he shall, on conviction before a Magistrate or Justice of the Peace, be liable to a fine not exceeding fifty Rupees, or, in default of payment, to imprisonment for a term not exceeding three months. (17). The Master Attendant, Collector of Sea Customs, and all Magistrates and Justices of the Peace, or such persons as they shall duly authorize for that purpose, shall be empowered to search all parts of any Boat, Canoe, or Catamaran, for prohibited, uncustomed, or smuggled goods, and to examine into all packages, boxes, or baggage, of whatever description, in such boat or landed therefrom, provided they shall have good reason to suppose that smuggled or prohibited goods are contained in such package, box, or baggage. And if any person shall resist or impede such lawful search, he shall be liable, according to the circumstances of the case, and the quality of the party offending, on conviction before a Magistrate or Justice of the Peace, to a fine not exceeding one hundred Rupees, or to imprisonment, with or without hard labour, for a period not exceeding six months.

21st May, 1866, No. 3,553.

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

2. The following are the orders issued to Baggage Superintendents as to Baggage of Passengers arriving by Steamers:—(1).

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

Gazette Notification, 15th June, 1866, page 1,070.

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

4th October, 1858.

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

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

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

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

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

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

1 Clerk, 1 Peon, the whole Boat Establishment consisting of 1 Boat Overseer, 1 Deputy Overseer, 1 Boat Maistry, 2 Conicopillays, 2 Peons. The Boat Establishment to be charged for when vessels discharge or take in cargo on Sundays or close holidays. No charge will be made for Government boats' crews, signallers, flag lascars, and quarantine officers. It will also be open to Agents, Captains, and merchants to obtain the aid of additional officials upon payment of additional fees.

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

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

7. These rules are applicable to all ports.

Gazette Notification, 11th September, 1877, page 533.

70
69 No. XVII of 1879.

81—Course to be followed in cases in which additional Arrack and Toddy Shops are required in Districts.—It having been brought to the notice of the Board that the requirements of the people as regards the supply of liquor in a certain district were inadequately met, owing to refusal on the part of the arrack renter to open additional shops, the Board resolve to lay down the following rule which should be added to Clause 3 of Standing Order No. 81:—

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

2. Collectors will communicate this rule to all Abkari contractors, and point out that, under the terms of their engagement, they are liable to the penalties specified in the concluding clause thereof for failure to comply with it.

Clause 11 of Form B (1), and Clause 9 of B (2) and B (3).

and the wants of the people should be duly weighed in each case before changes in the locality or number of shops are sanctioned.

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

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

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

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

82. Sale of liquor to European troops on the march.—The following rules have been prescribed for the prevention of the sale of liquor to European troops on the march:—(1). Every

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

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

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

2. The toddy renter will ordinarily be allowed free of payment the use of all toddy-producing trees on Government waste; but he will not be allowed to fell or apply them to any other purpose, and he will not be entitled to claim compensation for any such trees withdrawn from the operation of his contract or taken for public purposes, nor when pieces of waste land containing trees are given to ryots for cultivation.

3. When the arrack renter is permitted by the Board to distil arrack from toddy, special provision will be made to ensure that he is not obstructed by the toddy renter. Accordingly a clause is inserted in the engagement executed by the latter to the effect that in case such permission is given, the Collector will have power to allot trees on Government waste to the arrack renter

whence toddy for that purpose may be obtained; and that the arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the use of the same, and to grant passes for the transport of toddy to place of destination. The toddy renter engages in no way to impede or obstruct the arrack renter or persons under engagement with him in obtaining or furnishing supplies of toddy for distillation. In some cases it may be desirable for the Collector to assign to the arrack renter trees in specific tracts, sufficient to supply the toddy required for distillation. The use of the toddy trees should however as a rule be assigned to the toddy renter, subject to exception in special cases as above stated. The form of engagement prescribed by the Board provides that this matter shall be regulated entirely by such orders as the Collector may see fit to pass, and that the settlement of disputes between the arrack and toddy renters arising out of conflicting claims to the use of Government trees shall rest with him.

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

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

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

84. Sale of contracts.—The Board will after taking the orders of Government periodically determine the conditions on which the Abkary contracts are to be held, the term of the lease, &c., and will issue forms of sale notice to be published in the District and Fort St. George Gazettes.

2. In districts in which the arrack farms are to be held on the excise system a date will be fixed for the receipt of tenders. If the Collector is unable to be present a Covenanted officer should be deputed for the purpose, but it is desirable that the Collector should himself attend. If possible the tenders should be opened in public but the contents must on no account be divulged; the object merely being that the names of all the tenderers should be known, and that each tenderer may satisfy himself that his tender has been received.

ed. The Collector will see that the particulars prescribed to be specified in the tenders are duly given in them, and that there is no obvious misconception of terms such as to invalidate them. If there are defects, the tender should be returned for amendment. The Collector will take a note of the contents of the tenders for his private information and to enable him to deal with any reference which may be made to him by the Board in connection therewith. The final disposal of the tenders rests with the Board, and the Board will communicate their decision direct to the tenderers. In forwarding the tender the Collector should furnish information as to the position, means, and qualifications of the tenderers, and should state which of the tenders he would recommend for acceptance.

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

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

5. The conditions on which the farms are to be held will be distinctly stated in the sale notice and in the forms of license and engagement which will be drawn up by the Board and circulated for adoption. As soon as the full amount of security has been de-

posited, Collectors will have the engagements executed on stamped paper of the prescribed value; 8 Annas, under Article 11, Schedule II, Act XVIII of 1869, as decided by the High Court. The engagements entered into by the renters will be registered under the Act at the cost of Government. The registration of those taken for shopkeepers and sub-renters is unnecessary.

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

7. The forms of sale notice, license and engagement, prescribed for use on the occasion of the disposal of the triennial lease for Faslies 1288-89 and 90 will be found in the Appendix with a note of the modifications made to suit special circumstances in some districts.

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

85. Issue of Abkarry licenses.—In order to prevent delay in the issue of Abkarry licenses, the following rules should be attended to:—(1). As soon as the Board have confirmed the sales of the arrack and toddy farms rented by auction, or have intimated their acceptance of tenders in excise districts, the purchaser of the contract will be at once furnished with copies of the form of engagements prescribed for Renters, Depôt Gumastahs, and Shop-keepers; also of that prescribed for Sub-renters if he is entitled to sub-rent. (2). These engagements will be printed on stamped paper, with blanks for the names of individuals and places, the stamp duty being

paid by the contractor at the time of his being furnished with them. (3). On the completion of his arrangements with a Sub-renter, Depôt Gumastah, Shop-keeper, or Still-keeper, the contractor will fill up the blank forms, and forward them at once to the Divisional Officer appointed to issue the licenses. (4). Care will be taken to keep the Divisional Officers supplied with a sufficient stock of printed forms of licenses. They will also be furnished with extracts from the list of places at which shops and stills are to be opened, showing those in each division of the district. (5). The licenses will be issued by the Divisional Officer as soon as he receives the forms of engagement from the contractor. (6). The Shop-keeper's license and engagement will be in the name of and be executed by the person actually in charge of the shop and engaged in the business of daily sale.

5th October, 1867; 28th October, 1875, No. 2,996.

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

2. Form B (1) will be applicable to all excise districts in the main, but will require slight modifications to suit special circumstances, as for instance in the case of the surcharge system introduced experimentally in some districts, in cases where the renter is allowed to supply liquor from a distillery situated in another district and so on. The alterations or additions to be made will be determined by the Board and communicated for insertion in the renter's agreement.

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

4. Form B (3) is for toddy, and will be applicable to all districts except the Nilgiris. It should be noted that the words "manufacturing and" are to be omitted both in the licenses and engagements for toddy in the districts of Godavery, Kistna, Mala-

bar, and South Canara. The reason for this omission is that in the districts mentioned, the distillation of arrack from toddy is permitted and facilities must be granted to the arrack renter for obtaining the necessary supply. To enable him to do this it is specially provided that the arrack renter may draw toddy for distillation from any trees in Government waste lands which the Collector may see fit to assign for the purpose, and may also make arrangements with private owners of trees for the use of the same, and grant permits for the transport of toddy to the place of distillation. Hence the monopoly of manufacture cannot be unreservedly conveyed to the toddy renter.

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

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

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

8. The licenses to correspond with the several engagements referred to above should be issued in the same form as the engagement, except that the heading will be altered to suit the case as

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

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

10. The following additional forms will also be found in the Appendix; they require no explanation:—C. License to shopkeepers. E. License to person employed to superintend distilleries. F. Engagement by person employed to superintend distilleries. H. License to manufacture fermented liquor not included in Abkari contract and other than country-brewed beer. Ha. License for manufacture and wholesale vend of country-brewed beer. L. Permit to be issued by Collectors. M. Permit to be issued by Renters, &c.

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

87. Exportation.—The following are the rules prescribed for the removal of spirits manufactured on the European system from the Distillery, and for their exportation without payment of duty under the provisions of Chap. XIV, Act VIII of 1878:—(1.) No Spirits manufactured in the Madras Presidency after the English method will be removed from a licensed distillery except spirits sold to an Officer of Government, or sold to the Abkari renter of the District, or excised under Section 12 of the Abkari Act No. III of 1864 at the rate of duty of customs in force for the time being or spirits imported by sea unless the following marks are legibly painted or cut on one end of the cask containing the spirits, viz., the name of the distillery, the known mark of the proprietor, and the quantity and strength of spirits contained in the cask; the strength being

ascertained by Sykes's Hydrometer, the instrument used by the excise in England. (2.) Spirits for exportation by sea may, under Section 144, Act VIII of 1878, be removed without payment of duty from a licensed distillery to any Custom House, on the proprietor executing the Bond shewn in the Appendix, for the payment of excise duty in case of failure to export over sea, or, in the case of their carriage coast-wise, to satisfy the Collector of Customs at the port of exportation, with whom the Bond shall be deposited, that the spirits have been landed at some other Customs Port within British India and that the excise duty leviable in respect thereof has been paid at the port of destination. (3.) A member of some established House of business or some other reputable person resident at the port of exportation will be one of the parties bound, and the parties bound will be jointly and severally answerable for any amount which may ultimately fall due under the Bond. (4.) The Collector of Customs may refuse the security tendered without assigning any reason except in the event of an appeal from his decision. (5.) When the Collector of the District in which the distillery is situated is satisfied that a Bond has been duly executed and deposited with the Collector of Customs at the port of exportation, he will grant a Pass for the spirits bonded. (6.) On the spirits being brought to the Custom House for exportation, the exporters will declare in writing by what Bond it is protected, and will produce the Pass of the District Collector and the Distillery Invoice. The spirits will then be gauged for quantity, and proved to ascertain the strength, by a Custom House officer. If the quantity so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirits will be allowed to pass for sea export, and the quantity will be written off on the Bond. If the quantity be not the same as that marked on the casks, the excise duty per gallon will be levied on the difference. (7.) When the entire bonded quantity is written off upon the Bond, the Collector of Customs at the port of exportation will cancel the Bond. (8.) It will be for the exporters to see that the exports made from time to time under Bond are properly written off or certified on the Bond, and they will testify that the exports are correctly so written off by their signatures to the entries. (9.) If, at the expiration of the period named in the Bond, and in Sections 163, 144, Act VIII of 1878, the entire quantity of spirits covered by the Bond shall not have been accounted for as required in that

Act, and written off as provided in the preceding clause, the Collector of Customs will proceed to recover the amount due under the Bond upon the quantity of spirits which may not have been so accounted for, unless the currency of the Bond shall have been renewed. (10.) Time-expired Bonds may be renewed at the discretion of the Collector of Customs for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Collector of Customs will proceed to adjust such time-expired Bonds, and to levy the amount due under the Bond on the quantity of spirits unaccounted for. (11.) A maximum allowance, according to the following scale, will be made on account of ullage and leakage on spirits removed under Bond from distilleries in the mofussil for exportation by sea:—for a distance less than 10 miles Nil; for a distance not exceeding 100 miles 5 per centum; for a distance above 100 miles, but not exceeding 200 miles, $7\frac{1}{2}$ per centum; for all distance exceeding 200 miles 10 per centum. (12.) In the case of spirits exported under Bond to another Customs Port within British India in adjusting the Bond, an allowance for wastage and leakage during the sea voyage will be made for a voyage of one month at the rate of two per cent., and for any longer voyage, at $3\frac{1}{2}$ per cent. (13.) Spirits for use as ships' stores during the voyage may be shipped free of duty on vessels clearing to any foreign port in accordance with the provisions of Section 20, Act VIII of 1878. Such shipments must be made under Bonds, to be cancelled by the Collector of Customs on the production of satisfactory evidence that the spirits have been shipped. (14.) As the supervision and custody of spirits manufactured after the European process of distillation and brought to Madras for export by sea is vested in the Collector of Sea Customs (Section 11, Act XIX of 1852), officers granting permits for the conveyance of such spirits to Madras should communicate particulars to that officer.

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

88. Methylation.—The owners of licensed distilleries are at liberty to use spirits exclusively in Arts, Manufactures, or Chemistry, or to dispose of them to be so used by others, on payment of an *ad valorem* duty of 10 per cent. on such spirits on the following conditions:—
(1.) That a Permit be obtained from the Collector of the District so to use or dispose of spirits. (2.) That such spirits be rendered permanently unfit for human consumption by the admixture of 10

per cent. of Pyroxilic spirit (Methylic Alcohol), or of such other ingredients as may be approved by the Chemical Examiner to Government. (3.) That such ingredients be provided at the expense of the owner of the distillery, and be admixed in the presence of a Government Officer, who shall be deputed by the Collector on this behalf, and that if any expense be incurred on this account it shall be made good by the owner of the Distillery. (4.) That for the purpose of fixing the amount of duty to be levied on such spirits, their market value shall be determined by the Collector, subject to the revision of the Board of Revenue. (5.) That no greater quantity than 100 Gallons of spirits shall be passed for sale under a single Permit, and that the Collector shall be at liberty to refuse a Permit without assigning his reasons, except to the Board of Revenue in case of appeal.

13th December, 1864, Miscellaneous.

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

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

SPECIAL AND LOCAL FUNDS.

90. General administration of Special funds.—The following extract from a Resolution of the Government of India indicates the general method of administering the Special Funds still remaining. For "Local Funds" throughout should be read "Special Funds." In this Presidency the management is vested in the Collector, and the general superintendence of the funds and final audit of charges is vested in the Board of Revenue :—“(1.) An Annual Estimate of the expected receipts and proposed expenditure of Local Funds should be prepared by the officers charged with their administration in the several Districts, which estimates, after they have been revised and consolidated by the Local Governments, will be regarded as the fixed appropriation for these Funds during the ensuing year, subject only to further consideration by the Local Government on any particular point. (2.) This annual Local Fund Estimate should be prepared according to the same rules as the Budget Estimate of the public income and expenditure, except that the estimated balance at the beginning and the end of the year, in reference to each Local Fund, should be included; and the balance at the end of the year will be available for expenditure during the following year. The whole of the receipts and expenditure of each Fund should be shown, without deduction, on the face of the estimate. The estimates should be prepared so that they may be received by the Government of India, in their consolidated form, at the same time with the Budget Estimates. (3.) Every Fund, for the proper administration of which the Local Government is responsible, should be included in the estimate, whether derived from local cesses or from private endowments. (4.) An annual account of the expenditure of the Local Funds should also be rendered by each Local Government to the Government of India, under the same heads as the Local Fund Estimate, not later than the period at which the annual "Actual" Account of the public expenditure of the preceding year is directed to be furnished. (5.) Except when otherwise directed, the detailed audit of the expenditure should be conducted monthly by the Commissioner, or other superintending Local Officer. He should see that the expenditure has been in accordance with duly sanctioned estimates or other adequate authority; that the sanctioned amounts

have not been exceeded; and that the Funds have not been misapplied. When the expenditure is for Public Works, it should be supported by Certificates, signed by the Officers executively responsible, showing the payments made, the parties paid, and the work done. When the cost of a work is charged piece-meal in more than one monthly bill, the total cost up to date should be noted in each bill until completion, so that the Superintending Officer may be in a position to ascertain that the sanctioned estimates have not been exceeded. The counter-signature of the superintending Local Officer to the monthly bill will clear the amount in the monthly accounts, and his audit should be as speedy and complete as possible. (6.) When works are executed by the Public Works Department out of Local Funds, the audit of that department will be accepted in reference to the expenditure. (7.) According to this arrangement, the Local Committee, or the Magistrate, or other Local Officer, will order the payments, and the Commissioner, or other superintending Local Officer, will audit them. If the Local Government think proper to avail themselves of his services, the Deputy Auditor and Accountant General may, with much advantage, perform the same duties, in reference to the Local Fund Accounts of each Government or Administration, as the Auditor General performs for the public accounts of the whole of India; that is to say, the Local Fund Accounts may be reviewed by him, so far as may be necessary to see that the authorized Budget appropriations have not been exceeded; that the balances have been duly brought forward; and that there is every reason to believe that the local detailed audit has been properly made. It is also the desire of the Government of India that the Deputy Auditors and Accountants General should give any other aid in their power, and that the other Financial Officers of this Government should assist as far as they are able.”

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

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

91. Jungle Conservancy fund administration.—The following are the rules for the administration of the Jungle Conservancy Fund :—(1.) Collectors will in November of each year submit to the Board of Revenue a Budget Estimate of receipts for the

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

Annual Report with the orders of Government thereon, will also be forwarded for the information of the Government of India and the Accountant General.

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

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

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

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

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

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

4. Charcoal-burners may only cut in such places as may be assigned to them, and are not to cut the trees noted in paragraph 9. A seignorage per cart-load of 1,000 lbs., or per head-load, will be levied on the charcoal at rates to be prescribed by the Board.

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

6. Ryots may cut wood required for the erection of their

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

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

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

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

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

11. Palmirahs are to be preserved, and are not to be cut without previous permission. When permission is given, a fee of 12 annas is to be paid for every palmirah tree removed, except when the trees are wanted for agricultural implements, Village Officers are to take care that ten kernels are sown for every tree felled.

12. Village Officers are authorised to collect the fees at the rates abovementioned, and are to remit the collections to the Taluk Treasury like other collections of revenue, with a note of the amount,

distinguishing it from any other public monies remitted with it. Any extra collection, or misappropriation of the funds, will render Village Officers liable to the penalties provided in Regulation IX of 1822. Collectors may exercise their discretion in allowing Village Officers a commission on the seignorage collected, but the commission is never to exceed 20 per cent.

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

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

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

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

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

18. Plantations should be hedged, and no cattle should be allowed to graze within their limits. When the grass grows high enough people may be allowed to cut it on payment of 3 pice per man's-load; but care must be taken that the plants are not injured. The hedge itself when too high may be cut to a moderate height,

and the cuttings disposed of by public auction to the highest bidder in the presence of the Tahsildar or some other responsible public functionary, the amount derived from these sales to merge in the fund referred to in paragraph 10.

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

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

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

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

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

20th June, 1865.

94. Ferries.—There is great diversity of practice in the working and management of ferries in different districts, but the following general rules have been laid down, and a gradual approximation to them may be made:—(1) The Government reserves to itself the right of general supervision over all ferries. This right how-

ever will not be enforced except where the Collector sees good grounds for interfering. (2) Every encouragement will be given to private enterprise in undertaking the ferries, provided that monopolies are not thereby established to the injury and inconvenience of the public. (3) Government will give such small assistance as is necessary to encourage the establishment of useful ferries. (4) In places where ferries are evidently required and where individuals will not make the attempt, Collectors should establish them. (5) Ferries still maintained by Government should be made self-supporting and nothing more. The renting system should be introduced in Government ferries wherever possible.

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

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

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

2. In regard to inferior servants for cleaning the pounds or tending the cattle, Collectors have the discretion of paying them or not according to circumstances. The payment in this case should not exceed 15 per cent. of the collections, with a maximum of Rupees 2 per mensem. Wherever practicable the manure should be treated as the remuneration of such inferior servants, and salaries should be avoided.

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

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

96. Special Fund Establishments.—Payments on account of establishments entertained from a Special Fund may be made by Collectors prior to audit at the commencement of each month, and

will be entered in the Treasury Account. In support of all the charges debited to Special Funds, a certificate signed by the Collector, specifying the sums disbursed from the several funds will be furnished to the Accountant General with the Treasury Account. This will be a sufficient voucher to enable the Accountant General to admit the charges.

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

3. In case of payments made for establishments, contingencies and other miscellaneous charges, and debited to the various funds in the statement above referred to, a simple memorandum showing the particulars of expenditure under each head will be submitted to the Board for audit monthly. Particulars need not be given of fixed establishments in every monthly statement. The details should be entered in the first statement submitted, and if passed, may be entered as "Fixed Establishment" in future statements. This rule will apply to all Pound, Chuttrum, Lunker-khana, or other establishments of like nature; but the sanction under which the establishment is entertained must be entered in the same statement in which the details of establishment are given. All other charges, except those for fixed establishment, must invariably be given in full detail in each monthly statement.

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

30th June, 1865; 21st December, 1862, Miscellaneous.

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

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

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

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

fort or convenience of the people. The balances of these Union Funds are to be carried forward from year to year.

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

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

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

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

9. The appropriation of the funds available for expendi-

ture will rest with Local Fund Boards, subject to the control hereinafter provided.

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

11. The budget will be so framed as, to leave, besides the reserve provided for the Road Fund, a reserve equivalent to 10 per cent. of the estimated receipts other than those to be credited to Road, Union, or Endowment Funds.

12. The budget estimates when completed will be laid before the Local Fund Board. After discussion and settlement by that authority they must be forwarded to the Board of Revenue punctually in the first week in October. Copies of Statements I, III, IIIA, will be sent to the Director of Public Instruction through the Deputy Inspector of Schools; and of Statements I, IV, IVA, IVB, to the Surgeon-General Indian Medical Department and to the Sanitary Commissioner. The heads of departments concerned will at the earliest possible date communicate to the Board of Revenue any remarks which they may have to make as regards the adequacy or appropriateness of the provision made for the educational, medical, or sanitary needs of the circle.

13. The Board of Revenue will suggest such modifications in the budget estimates as seem to them fit, and will forward the estimates to Government in the Financial Department for final orders.

14. The budget estimates of the circles will be returned after review by Government to the Board of Revenue, who will cause them to be printed and will send copies to all officers concerned. The Board will compile a general Budget estimate, as far as possible in the same forms, for the whole Presidency; and will submit it to Government in the second week of December, for incorporation in the Provincial Budget to be despatched to the Government of India. The Board will furnish the Secretary to Government, Public Works

Department, with copies of Parts I and II Statement II.B. and of the entries under Grant I. in Statement I.B., for incorporation of the items in the Public Works Budget.

15. The Board of Revenue will submit to Government by the 5th January of each year an Abstract Annual Estimate of Local Fund receipts and charges for the ensuing official year, prepared in the form furnished by the Accountant General. This Abstract Estimate will, as in the case of those of the Municipal Abstract Estimates, be subject to modification on the review of the detailed estimates.

16. If the outlay proposed in the original budget estimates is afterwards found to be likely to leave a large surplus unemployed, supplemental proposals for the allotment of the surplus, accompanied by explanation as to the way in which it has accrued, will be submitted for sanction in the same manner and with the same procedure as in the case of the original budget estimates.

17. *Public works.*—A budget of the receipts and expenditure appertaining to the Road Fund, accompanied by detailed statements showing all allotments from Local Funds for Public Works of whatever kind, will be prepared in the forms II., II.A.

18. On the receipt side of the Road Fund Budget will be exhibited separately the items specified in paragraph 2.

19. The detailed statement of allotments for Public Works or Statement II.A. will contain two parts, one for New Works and the other for Repairs.

20. The cost of supervision and assistance by the Public Works Department will be paid by a contribution from Local Funds of 25 per cent. on actual outlay by the department on Local Fund Works. The contribution will include the cost of the Local Fund Petty Establishment. This will not be provided for as an additional charge in the Local Fund budgets.

21. The Road Fund will be debited with the cost of any Petty Establishment working directly under the orders of the Local Fund Board, with a share of the cost of general management, (to be computed in the ratio of the assets of the Road Fund to the assets of the whole Local Fund), with the cost of Toll and Ferry Establishments, with cost of Tools and Plant, with a Reserve at 10 per cent. of the bare estimated receipts of the year, and with other Miscellaneous charges such as contributions, refunds, &c.

22. As a general rule, not less than 25 per cent. of the portion of the cess applicable to roads and communications should be allotted for expenditure in the talook where it is raised. To show whether this rule has been complied with, Statement II.B. will be prepared and submitted with the budget. Where establishments are maintained for the collection of tolls, the details will be budgeted as shown in Statement II.C. The cost of collection will be charged to the Road Fund.

23. The following minor rules will be observed regarding estimates and allotments for Public Works:—(1.) Every work estimated to cost more than Rs. 1,000, whether a new work or repair, will be entered separately in the budget. Works estimated to cost Rs. 1,000 and less will be entered together and not separately as petty new works and petty repairs, the particulars thereof being shewn in an appendix. (2.) Unsanctioned projects for new works costing more than Rupees 1,000, the estimates for which are not likely to be submitted to Government or the Board of Revenue for sanction within the first four months of the year, must not be entered in the budget. (3.) The allotment for Tools and Plant must not be larger than one per cent. on the expenditure, except under special circumstances which must be distinctly explained. (4.) Estimates for Educational, Sanitary, and Miscellaneous works exceeding Rupees 1,500 will contain a provision of 5 per cent. for Petty Establishment and Contingencies. (5.) The reserve of the Road Fund will meet emergent, incomplete, and unforeseen works. (6.) The budget of the Road Fund will be framed in such a way as to provide for closing the year with a moderate balance. (7.) Round sums will be used as far as possible. (8.) Works classed as Miscellaneous Public Improvement, and not immediately connected with roads and communications, will not be charged to the Road Fund but will be provided for in the Miscellaneous section of the Public Works Grant. (9.) Estimates amounting to Rupees 1,000 or less may be sanctioned by the Local Fund Boards, and estimates for amounts from Rupees 1,000 to Rupees 5,000 by the Board of Revenue. Estimates above Rupees 5,000 must be submitted to Government. (10.) The President, after examining and countersigning estimates, will lay them before the Local Fund Board, and will then, if the estimate is for a new work, and the amount is above Rupees 1,000, forward it to the Board of Revenue with a full explanation of the necessity for the work and with a copy of any resolution passed by

the Local Fund Board regarding it. (11.) The allotments entered in the budget as passed by Government will be the original sanctioned allotments for the year. The Board of Revenue, and in the case of works for which the year's allotment is less than Rupees 1,000 the Local Fund Boards, may afterwards sanction transfers of funds from one project to another. Without such sanction the budget allotments must be adhered to. Transfers sanctioned by the Local Fund Board will be at once reported to the Examiner of Public Works Accounts through the Board of Revenue. No transfer from one of the major heads in the Road Fund Budget, except only the reserve or balance, to another major head in the same budget, can be made without the permission of Government. (12.) Applications for new allotments or for transfers will be made by the President to the Board of Revenue as occasion arises, care being taken that they are made in time to allow of their being utilized within the current year. Copies of all such applications must be laid before the Local Fund Board at the next ensuing meeting. (13.) Applications for transfers or new allotments will state whether the work is to be entrusted to the Public Works Department or not. (14.) No applications will be made for allotments for fresh works after the close of February in each year except in cases of real emergency, and the execution of such works will be postponed till the commencement of the ensuing official year. (15.) Applications for transfers of funds from one work to another, and for reductions in sanctioned allotments, must be made before the 31st March in each year, in order that they may be duly notified to the Examiner of Public Works Accounts before the accounts of the year are closed. (16.) Each project or work must be distinctly designated when first brought to notice, whether in the budget or otherwise, and such designation must not be altered, when it is afterwards referred to, without the permission of the Board of Revenue. (17.) Local Fund Boards may sanction excesses within 5 per cent. of estimates, and not greater in amount than Rs. 1,000. District Engineers may likewise sanction expenditure in excess of estimates within the same percentage subject to report to Local Fund Boards and to application for an allotment of the necessary funds by them.

24. Within the first six weeks of the official year the President will submit to the Local Fund Board a list of all works which were still incomplete at the end of the preceding year but

which were omitted from the budget in the expectation that they would be completed. This list will show in what way funds can be provided, that is to say, whether from the reserve or otherwise. Incomplete works may be proceeded with in anticipation of the sanction of allotments, provided that the sanctioned estimate is not exceeded. After the list is passed by the Local Fund Board it will be forwarded to the Board of Revenue. A copy of the President's letter to the Board of Revenue forwarding the list will be laid before the Local Fund Board at its next ensuing meeting.

25. *Execution of Public Works.*—The selection of works will rest with the Local Fund Boards. The District Engineer on receipt of a copy of the sanctioned budget will be responsible that the necessary arrangements for execution are made in due time.

26. No new work can be commenced until first the plan and estimate thereof have been sanctioned, and secondly an allotment of funds for it has been made by competent authority. The amount of the allotment cannot be exceeded. As the Local Fund Boards are empowered to sanction estimates up to 1,000 Rupees, all that they have to do is to notify from time to time the description of work or works approved of by them for execution and the amounts of their respective estimates, and to point out a source from which the cost of such works can be met. Any change of plan or project must receive the same sanction as the original plan or project. It rests with those carrying out a work to obtain such sanction as may be needed, failing which they will be held responsible. No repair work can be commenced until the funds for it have been allotted by competent authority; but the execution of petty repairs, and of those provided for by maintenance grants or allowances, may be performed on the budget sanction, and no estimates for these need be submitted to the Board of Revenue or to Government. Estimates for repairs of roads not provided for in the budget with specific maintenance grants will be prepared and dealt with in the same manner as estimates for new works.

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

28. Range Officers will promptly and fully comply with the

requisitions of Treasury officers whenever the latter have occasion to call for explanation of discrepancies or any further information required to enable them properly to adjust the items of receipts and expenditure.

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

30. When it is intimated to the District Engineer that works have been selected for execution, he will prepare such plans and estimates as are required, and will forward them to the President with his signature. The opinion of the Chief Engineer can, if necessary, be sought by the Revenue Board or by Government, when a project is submitted for sanction. The totals of estimates must always be in round numbers. If the estimate exceeds a lakh, it will be given in even hundreds; if not, in even tens. Unavoidable expense connected with the investigation of projects and the preparation of survey plans and estimates by the Public Works Department may be incurred, but not until the estimated expense has been sanctioned by the Local Fund Board if less than Rs. 1,000 or by the Board of Revenue if more, and the requisite funds have been placed at the disposal of the Public Works Department under instructions from the latter. Applications for survey charges should contain a full description of the roads, and should state whether they are works appearing in any budget or whether they are fresh proposals.

31. Completion Certificates relating to Local Fund Works will be forwarded to the Examiner of Public Works Accounts for registry. That officer will transmit them without delay to the President, by whom they will be laid before the Local Fund Board at its next meeting and then filed amongst the records of the Local Fund Board. Completion certificates need not be furnished by Public Works officers for the following works and repairs executed by Civil officers:—(1.) Local Fund works not exceeding in cost Rs. 500. (2.) Repairs to roads having a mileage allowance for repairs not exceeding Rs. 55. (3.) Other works and repairs

requiring professional supervision not exceeding in cost Rs. 50. (4.) Works requiring no technical professional supervision, such as clearing village sites, planting trees, &c., without limit as to cost.

32. It will be the duty of the District Engineer to advise the Local Fund Boards professionally with regard to any work projected by them, to suggest to them the execution of any works that he may himself consider desirable, and to afford to them general assistance.

33. When the District Engineer has occasion to address the Local Fund Board, or to make any application connected with the Local Fund to Government or the Board of Revenue, he will do so through the President of the Local Fund Board.

34. Works will as a rule be executed by the Public Works Department. Ordinary repairs and petty works not requiring professional skill may be entrusted by the Local Fund Board to other agency; but if in any case the Local Fund Board desire to employ other agency on works not coming within this category, special application for sanction must be made to Government through the Board of Revenue.

35. The whole of the funds allotted under Grant I., except the reserve and the contributions to the funds of other Circles or Municipalities for Public Works, will be placed at the disposal of the Public Works Department by the Board of Revenue in communication with the Accountant-General. When agency other than departmental is employed, the Examiner of Public Works Accounts will supply the persons entrusted with the execution of the work with funds, and will deal with the expenditure as he now does in the case of expenditure of Public Works funds made by Civil Officers. Like Range Officers under paragraph 29, such persons will send to the President's office Progress Reports not later than the 10th of every month.

36. In cases of emergency the President may either arrange for the execution of a work in anticipation of sanction, or may apply to the Range Officer informing the District Engineer that he has done so. The Range Officer will act forthwith on such requisition.

37. The audit of all expenditure from Local Funds on Public Works will be performed by the Examiner of Public Works Accounts in accordance with the rules in force in the Public Works Department.

38. *Educational.*—The budget estimates of receipts and charges of Educational Funds will be prepared in the form given in Statement III, and detailed provision will be made for salary grants-in-aid in Statement IIIA.

39. The Local Fund Board will determine the rates of fees to be levied in Local Fund schools under their control, and the strength of the teaching and other staff. It is optional with the Local Fund Board to levy or not to levy fees in Local Fund schools.

40. Whenever the receipts from house-tax are found to have exceeded the expenditure in a union by 25 per cent. in two years, the Collector will revise the rating, in order by lowering the classification of the houses to relieve the inhabitants of the burden unnecessarily imposed upon them.

41. When Subordinate Committees are appointed under Section 33 of the Act and paragraph 167, they will frame and submit to the Local Fund Board the Educational budget estimate. They will also present to the Local Fund Board, at the close of the year, a report on their operations.

42. The salaries and allowances of Inspecting Schoolmasters will be borne by Local Funds, but these officers will conform to the orders of the superior officers of the Educational Department, who will determine their duties in communication with Local Fund Boards.

43. The amount of the contribution to be paid by Municipalities on account of the salaries and allowances just named will be settled according to local circumstances by arrangement between the Commissioners and the Local Fund Board. If these cannot agree, Government will decide.

44. The expenditure in schools under the control of the Local Fund Board will be audited by the Accountant-General under the system now in force for the audit of expenditure in Government schools. When Subordinate Educational Committees are appointed, all bills for charges in the Educational Institutions entrusted to them will be signed by the President or two Members of the Committee.

45. Expenditure in excess of the sanctioned estimate for teaching staff must be sanctioned by the Board of Revenue.

46. On application from Managers of private elementary schools, salary grants-in-aid of lower class schools may be sanc-

tioned by the Local Fund Boards under the rules of the Educational Department applicable to such grants. Salary grants sanctioned cannot be paid unless provided for in the budget or specially allotted by the Board of Revenue. The Director of Public Instruction, to whom the sanctioning resolution of the Local Fund Board will be submitted, will see that the grants are not assigned except to schools of the lower class and that the rules have been observed.

47. Results grants up to the limit of the budget provision will be paid from Local Funds under the existing rules and checks, as shown below, on the certifying memoranda of the Deputy Inspectors of Schools. These memoranda will be in the prescribed form, but will contain in addition a certificate that the school is of the lower class.

48. Results grants due for any one year will be paid in the following year when the delay in the examination is solely attributable to the Inspecting Officer. When owing to delay, it is necessary to examine a school twice in the same year, there should be a six months' interval at least between the examinations.

49. The Local Fund Board should as a rule make proposals to permanently establish as a Local Fund school any private school of the lower class wherein 30 per cent. of the pupils have for two consecutive years, qualified for results grants; provided that, if in such case, the inhabitants or other persons are willing to establish an elementary school from their own resources on the Salary Grant system, they shall be allowed to do so, the Local Fund being liable for the grants-in-aid, and the house-tax being imposed within the limits constituted for the union thereupon to be formed.

50. Presidents of Local Fund Boards will submit through the Director of Public Instruction all applications for sanction for the establishment of new schools; or for any educational outlay in addition to that sanctioned in the budget for the year. They will take care that no proposal is submitted to the Director until the local Educational officers have had an opportunity of expressing an opinion thereon.

51. Local Fund schools cannot either be opened or closed without the sanction of Government obtained through the Board of Revenue, but schools aided on the combined system of fixed salaries and results grants can be closed without such sanction. The closure of a school on the latter system or the substitution of a new school for one

sanctioned need not be specially reported, provided that no expenditure in excess of the sum entered in the budget for the school is entailed. If any increased charges are incurred, sanction must be obtained before the new school is opened. A half-yearly return of changes made will be submitted to Government through the Board of Revenue in the prescribed form. The schools affected by change should alone be entered in the return under their budget numbers. When a school is simply closed, the entries should be scored out in red ink. When a school is substituted the name should be scored out and the name of the new school entered in red ink. If any charge in excess of the budget sanction is incurred, the necessary correction should be similarly made in the figures and the sanction quoted in the column of remarks. The return should be sent on the 30th September and 31st March in each year; if no changes are made no return need be sent.

52. *Rules for Results Grants.*—Every Manager who desires to have his school examined for a grant under the results system must forward before the 31st December an application, in the Form A shown in the Appendix, to the President of the Local Fund Board in which the school is situated.

53. Every such application will be referred to the Deputy Inspector, who will, as soon as possible after the 1st January, embody the substance of all the applications referred to him in a tabular statement, and submit the same to the Inspector of the Division with a covering letter in which he will briefly state any facts which he may consider it desirable to communicate regarding the respective claims to aid of the several schools applying for grants, and will also name the date on which he proposes to examine each school.

54. A copy of this letter and list will be furnished by the Inspector of the Division with his own opinion to the Local Fund Board, who will determine what schools shall be eligible for results grants payable from Local Funds during the ensuing official year. A list of such schools and of the dates fixed for their examination will be published in the District Gazette before the 31st March, and no other schools will be examined for results grants payable from Local Funds without special orders. When a school has been placed on the Local Fund list it will be considered eligible for a grant from Provincial Funds for the fourth standard in the event of its being able to earn one.

55. Such portions of the list and reports as relate to schools applying for results grants payable from Provincial Funds only will be forwarded by the President of the Local Fund Board with his own opinion to the Director of Public Instruction, who will decide what schools shall be eligible for results grants payable from Provincial Funds during the ensuing official year. The names of such schools and the dates fixed for their examination will be published by the President of the Local Fund Board in the District Gazette, and no other schools will be examined for results grants payable from Provincial Funds only without special orders.

56. In the selection of schools to be aided, the amount of funds available and the educational wants of the special neighbourhood and of the Circle itself, will be taken into consideration.

57. An appeal will lie to Government from any order passed by the President of a Local Fund Board, or by the Director of Public Instruction refusing to declare a school eligible for results grants. The omission from the published list of any school for which an application in Form A has been submitted, within the prescribed times, will be deemed equivalent to an order of refusal.

58. No school will be deemed eligible for a results grant, if it contains classes working beyond the fourth standard.

59. A school receiving aid under the salary grant system cannot claim assistance in the same official year under the payment-for-results system, and similarly a results school cannot be aided under the salary grant system.

60. A school cannot receive aid under the salary grant system for one portion of the school, and under the results grant system for another.

61. Amongst schools otherwise equally eligible a preference will be given to those in which school fees are levied and trustworthy returns of such fees are submitted.

62. All schools receiving aid under the system of payment for results will furnish such returns and statements as may from time to time be prescribed.

63. Regular registers of admissions, attendance, and fee collections will be kept and will be submitted for inspection when demanded.

64. The attendance registers must be marked every time that the school meets.

65. The village or house name of the pupils must be written in full in all the registers, and when there are two pupils of the same name the father's name must be added. No entries are to be made in pencil, to be inked over afterwards. There must be no blanks or erasures. If any error has been made, it must be corrected by a foot-note. In every case the register produced is to be the original register and not a fair copy.

66. Every register must have the pages numbered before any entries are made in it.

67. A school will ordinarily be examined for a results grant once a year.

68. Local Fund Boards can depute one or more members to be present at such examination. In villages the head of the village and other local village-officials should be present at such examination.

69. The subjects of examination under the several standards are specified in Schedule B, shown in the Appendix.

70. To be eligible for examination a pupil must have attended the school for at least ninety days during the six working months preceding the examination. Attendance for not less than three hours will suffice to allow a day to count.

71. Only such pupils as have been actually studying within the standards throughout the six working months preceding the inspection will be eligible for examination.

72. A pupil presented under the first or second standard will not receive any grant unless he or she passes in at least two of heads 1, 2 or 3 named in the standard. A pupil presented under the third or fourth standard will not receive any grant unless he or she passes in at least three heads, two of which must be heads 1, 2 or 3.

73. A pupil is not to be presented for examination under any standard, who has already received a grant for that standard.

74. To pass in any head, a pupil must ordinarily secure one-half of the marks assigned to that head. Forty per cent. may be accepted, if the deficiency under one head is compensated for by an equivalent proficiency under another.

75. When it is evident that some of the results attained at examination are due to some other school in the town or village, no grant will be passed for those results, and the ground on which it

is proposed to withhold it will be reported for approval to the President of the Local Fund Board if the grant is one payable from Local Funds, or to the Inspector of the Division if the grant is one payable from Provincial Funds.

76. Falsification of the registers, misrepresentation regarding the fees and attendance, deception in the presentation of pupils, and any other fraud or irregularity, will be similarly reported after the completion of the examination. The countersigning officer will have the power to withhold the grant in such cases, and to take any ulterior measures which the occasion may appear to him to demand.

77. As soon as possible after the conclusion of the examination, the inspecting officer will furnish the Manager with a statement, giving the names of the pupils passed, the standards under which they were examined, and the marks which they obtained under each head.

78. The maximum scale of grants claimable under these rules is shown in Schedule C, given in the Appendix. Rates less than maximum rates may be given to any school, when a smaller proportion of aid is evidently sufficient.

79. All prospective reductions in the scale of grants, whether general or affecting particular schools, must be notified in the District Gazette at the time when the list of schools to be aided is published.

80. The inspecting officer will as soon as possible after the examination of a school furnish the Manager with a certifying memorandum in duplicate, or if necessary with two certifying memoranda in duplicate, showing the number of pupils examined and passed under each standard, and the grant claimable in consequence either at maximum rates or at the reduced rates noted in the District Gazette.

81. If the grant is payable from Local Funds, the certifying memorandum will be submitted to the President of the Local Fund Board, on whose countersignature the grant therein specified will be paid by the Treasury Officer of the Circle.

82. If the grant is payable from Provincial Funds the certifying memorandum will be submitted to the Inspector of the Division, on whose countersignature the grant therein specified will be paid by the Treasury Officer.

83. The duplicate copy of every certifying memorandum will be forwarded, with an endorsement showing the amount paid thereon, to the Inspector of the Division, for transmission to the Director of Public Instruction.

84. All results grants earned by boys under the first, second, and third standards will be payable from Local Funds. All other results grants will be payable from Provincial Funds.

85. If owing to any miscalculation the funds available for the payment of results grants run short of the amount required, unpaid claims due for the past year will be discharged before any sums are paid for grants earned during the current year.

86. *Supply of books to schools.*—There will be a Local Fund Book Depôt in each taluq at which will be kept books purchased by the Local Fund Boards from the Government Book Depôts, ready for retail sale to the various schools in connection with the Board. Tahsildars will make the arrangements for the custody and supply of books.

87. Deputy Inspectors of Schools will prepare annually or half-yearly and submit for the sanction of the Local Fund Board of each Circle an indent for sufficient books to meet the estimated requirements of Local Fund and Results Grant schools, and the cost of these, when paid to the local District Curator of the Government Book Depôt, will be debited as a final charge against the General Fund. The books will be distributed to the several Taluq Depôts, under the advice of the Deputy Inspectors with reference to the stock in hand and to the requirements at each Depôt.

88. Accounts of receipts and issues will be kept at each Taluq Depôt and checked by the Deputy Inspectors on tour. All sale-proceeds will be credited to the General Fund.

89. Local Fund schoolmasters will indent on the Taluq Depôt through the Deputy Inspector. Books can be despatched to the school either when the pay is drawn monthly or by village Vetties. Sums realized by the sale of the books can be remitted to the taluq in the same way.

90. Books other than elementary books are not to be supplied by the Government Curators on Local Fund indents. In such cases special applications must be made by schoolmasters to the Local Fund Board, and the books must be obtained from the

District branch of the Book Depôt on payment of the ordinary retail price.

91. Inspecting Schoolmasters will be allowed to take books from the Taluq Depôts on receipts left with the officers in charge, and to sell them to the masters of Result Grant schools. They will be allowed a commission of 15 per cent. on the sale-proceeds of books to cover the expense they are put to in the carriage of books. The books are to be sold by Inspecting Schoolmasters at the price demanded from ordinary purchasers at the District Depôts. Inspecting Schoolmasters must return in an uninjured condition books which may be unsold; and must make good the value, less commission, of any for which they cannot account. They will not be permitted to issue books to Local Fund Schoolmasters.

92. Necessary provision on account of books, &c., will be made in the annual Local Fund budgets. The sale-proceeds of the books will be roughly estimated and shewn as a distinct item under "7, Miscellaneous" in Statement 1A. The cost of the "Purchase of books" and the "Commission on sale-proceeds of books" will be exhibited separately under "Miscellaneous," Grant II, Education. The aggregate value of all books, &c., to be purchased, will be provided out of the General Fund.

93. *Endowment Funds.*—The budget of receipts and charges of Endowment Funds will be prepared in the forms issued as Statement IV.

94. Investments of Endowment Funds entrusted to the Local Fund Boards, and appropriations of the funds involving a diminution of the capital, must be sanctioned by the Government. Local Fund Boards are not at liberty to sell land belonging to charitable institutions or otherwise affecting endowments without the sanction of Government.

95. *Sanitary, Medical and Miscellaneous expenditure.*—Subject to restrictions prescribed by the conditions of endowments, the Local Fund Board will determine the strength and salaries of the staff employed in all dispensaries choultries and markets under their control. Provided that the salaries and allowances of Medical Subordinates borne on the Government establishments will be determined by the Government rules applicable to such Officers.

96. The pay bills of all establishments will be signed by the chief officer in charge of the institution in which the establishment

is entertained; bills for other charges will be countersigned by the President or Vice-President of the Local Fund Board. If Subordinate Committees are appointed for any institution under Section 33 of the Act funds will be drawn on bills signed by the President or two members of such Committee. The Committee will prepare for the sanction of the Local Fund Board the budget of the institution under their charge and submit an annual report on its working.

97. Funds for all sanitary, medical, and miscellaneous charges budgetted under Grant III and not otherwise provided for in these paragraphs will be drawn on bills signed by the officer to whom the expenditure is confided and countersigned by the President or Vice-President.

98. All expenditure under Grants II., III., and IV., will be audited by the Accountant-General.

99. *Medical indents and stores.*—Medicines, apparatus, and supplies of all kinds formerly furnished to dispensaries from the Medical Stores will be furnished to dispensaries and hospitals under the control of Local Fund Boards on indents sanctioned by them. The indents will be prepared in the prescribed forms. The Medical Storekeeper will prepare printed price lists showing the value to be put upon all articles which are ordinarily supplied to Dispensaries and furnish them to the Board of Revenue and to Presidents of Local Fund Boards. With the aid of these price lists, which will be revised from time to time, the indents can be priced, either when framed, or when passed by the Local Fund Boards. The indents will first be sent to the Civil Surgeon of the district who will scrutinize and countersign them in token of his approval of the demand. In the case of subordinate Dispensaries under the charge of a Commissioned Medical officer this step is not necessary. The indents will next be forwarded to the Board of Revenue. They should reach the Board a month before the date on which they are due at the Medical Store Depot. Indents from hospitals to be supplied during January, February and March must be submitted so as to reach the Store Depot not later than 15th December preceding. Indents from hospitals to be supplied during April, May and June must be sent so as to reach the Store Depot not later than the 15th March preceding. Indents from hospitals to be supplied during July, August and September must be forwarded so as to reach the Store Depot not later than the 15th June preceding.

100. The Board of Revenue may refuse to pass indents if the budget provision is exceeded, if funds are not available, or for other adequate reason.

101. The Local Fund Boards may, if they wish, purchase country medicines in the local markets or from the Medical Stores as per lists A and B furnished by the Surgeon-General.

102. Presidents of Local Fund Boards will send direct to the Medical Stores any surgical instruments which they may have occasion to return as unserviceable or for other reasons.

103. During the prevalence of epidemic disease, Presidents of Local Fund Boards may, to save time, send direct to the Surgeon-General indents for cholera medicines and other medicines emergently required. The indents so submitted will be forwarded for the information and sanction of the Board subsequent to compliance.

104. Memoranda showing the amount due by Local Fund Boards for medicines and stores supplied will be furnished from time to time by the Examiner of Medical Accounts to the Accountant-General, who will arrange in communication with the Presidents for the adjustment of the amount from the Local Funds.

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

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

107. The Medical officer in charge will give his attendance at the Dispensary at a fixed hour every day, when those who desire gratuitous medical or surgical aid and advice will be attended to and prescribed for. The time of attendance is to be fixed by the Medical officer in communication with the Local Fund Board, and intimation thereof is to be given to the inhabitants of the district, the hour being arranged to suit the convenience of the majority of the people.

108. A Medical officer in charge of a Dispensary, in addition to his other duties, will at his daily visit remain for two hours at least in the Dispensary building, during which time he will personally see, and prescribe for, all applicants. The period for which the Medical officer will be present should be notified in the vernacular on a board in the waiting-room or some other conspicuous place, and the Medical officer must be punctual and regular in his visits. Medical officers in charge of Dispensaries with no other duties will attend as prescribed below in the case of Medical Subordinates.

109. Paupers, Native, East Indian, or European, suffering under medical or surgical disease and requiring hospital treatment, will, when the means at the disposal of the Managing Committee of the Dispensary permit, be admitted as in-patients, and will be treated fed and clothed while resident in the hospital. Cases may also arise among the richer classes, where, from the nature of the ailment, hospital treatment would be desirable; such patients can be admitted, but must diet and clothe themselves while in hospital.

110. One ward, or more if necessary, will be set apart for women. When lying-in wards are provided, these will be detached from the main building. It is desirable that venereal cases in women should be kept in a separate ward.

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

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

113. Medical subordinates attached to Civil Dispensaries will, if not provided with quarters in the hospital, reside conveniently near the spot, so as to be ready to give aid to any patient requiring their service during the day or night. When a medical subordinate is required for a new Dispensary, the proposal for his employment should be made to Government by the Presi-

dent of the Local Fund Board in whose control the institution is vested, either in a distinct form or in the Budget Estimate. If the appointment is sanctioned, the Surgeon-General Indian Medical Department will comply as best he can. The President may consult with the Surgeon-General as to the person to be nominated.

114. Civil Dispensaries will be open from 7 till 10 o'clock A.M., and from 3 to 5 P.M., every day for ordinary out-patients. This rule is not to preclude persons from getting medicines at other hours of the day or night where there is immediate necessity.

115. As a rule patients' own clothing will be taken from them, washed and ticketed, placed in the store-room, and finally returned them on leaving hospital. With caste patients, or persons who object to use hospital clothing, means should be adopted to ensure cleanliness and change of attire as often as is needed.

116. The indigenous drugs of the Indian Pharmacopoeia are to be used in preference to European medicines whenever practicable. Imported medicines will not be issued to Civil Hospitals when indigenous supplies of the same articles or substitutes are readily available. Medical officers should take pains to see that indigenous medicines are collected at the proper season, and that they are genuine and fit for use. Bazaar medicines, bazaar stationery, &c., are not issued from the Medical Store Depôts, but must be purchased locally or otherwise obtained.

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

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

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

120. When a peon is provided by a Local Fund Board for a Dispensary, the duties of this servant are to keep order amongst the out-patients, to watch the building and property and to protect them from wilful damage, to deliver letters, &c., on the business of the charity, and to do such other official work as the Medical officer may assign to him.

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

122. Zillah Surgeons may be required by Local Fund Boards to inspect the out-lying Dispensaries in Local Fund Circles once a year wherever they can be temporarily relieved of their duties without its being necessary to depute an officer from another station. While so employed, they will receive the usual mileage allowance, besides the authorised batta of Rs. 5 daily and Rs. 20 for each Dispensary inspected. The *locum-tenens* will be entitled to an allowance of Rs. 100 per mensem for the period he acts.

123. Local Fund Boards will contribute towards the up-keep of the existing Lunatic Asylums by supporting such pauper patients as may be sent from the respective Circles to the nearest Asylum.

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

125. *Vaccination.*—Local Funds will be charged with the cost of the district establishment of the Vaccine Department.

126. The vaccination establishment will consist of an Inspector, 1st class Deputy Inspectors, 2nd class Deputy Inspectors, first-class Vaccinators, second-class Vaccinators, Probationers, and Peons.

127. The duties and responsibility of the Inspector remain as before the transfer to Local Funds. He is expected to inspect every district once in two years at least. His head-quarters are at Madras.

128. The duties and qualifications of 1st and 2nd class Deputy Inspectors are the same as before. They will be selected by the Inspector from the grade of first-class Vaccinators, and may be censured, fined, transferred, degraded, or dismissed by him. The pay of 1st class Deputy Inspectors, of whom there will be at least one

for each district, will be not less than Rupees 60 per mensem, to which Local Fund Boards may add travelling batta at a rate not exceeding Rupee 1 per diem.

129. In districts divided into two or more circles there will be a Superintendent for the circle in which the Collector's head-quarters are fixed, while to the other circle or circles either 1st class Deputy Inspector or 2nd class Deputy Inspector may, at the discretion of the Boards, be appointed. The pay of 2nd class Deputy Inspectors will be not less than Rupees 40 per mensem, with travelling batta not exceeding Rupee 1 per diem if the local Board thinks fit.

130. The duties of the officers last named will be such as were formerly performed by Superintendents. The supervision will extend over all Municipal towns within their circles, the Commissions paying part of their salaries in proportion to the population of the town as compared with that of the circle; and also such share of travelling batta as may be incurred by inspection of the town.

131. First-class Vaccinators will be appointed by Local Fund Boards in numbers not less than one for each taluq and Municipal town, the appointment being immediately reported to the Inspector of Vaccination. They may be suspended or removed by the same authority. They must have passed a special examination conducted by the Civil or Zillah Surgeon, Inspector of Vaccination, or an examination in the orders of the Vaccination Department and the Manual of Vaccination. They will always be chosen from the grade below, after not less than three years' service in that grade. Their pay will be not less than Rupees 15 per mensem, with travelling batta not exceeding Annas 8 per diem if the local Board finds it desirable. Each Vaccinator will reside in his taluq or town and vaccinate at least fifty cases monthly. Failure in the latter respect will be punished by warning, fine, or dismissal at the discretion of the local Board. Each Vaccinator will receive extra pay, at a rate not exceeding Annas 2 per case, for successful operations in excess of 100 in any month, or 1,200 in any year, certified by the 1st class Deputy Inspector or 2nd class Deputy Inspector.

132. First-class Vaccinators must be able to read and write both English and the Vernacular of their respective districts sufficiently well to qualify them for their duties in the opinion of the President of the local Board.

133. Second-class Vaccinators may be appointed by Local Fund Boards in numbers adapted to their needs, and may be suspended or removed by the same authority their appointment being immediately reported to the Inspector. They must have undergone the probation described in the next paragraph and have satisfied the President of their ability to read and write the vernacular language of the district. Their duties as Vaccinators will be the same as those of the grade above. Their pay will be not less than Rupees 10 per mensem, with travelling batta if allowed by the local Boards not exceeding 4 Annas per diem. They will be expected to perform at least thirty successful operations monthly, subject to punishment by warning, fine, or dismissal by the local Board in case of failure. The local Boards may allow second class Vaccinators Annas 2 for each successful operation in excess of 100 performed in any month, or 1,200 in any year, certified by the 1st class Deputy Inspector or 2nd class Deputy Inspector.

134. Probationers, nominated by Local Fund Boards, must have studied the practice of vaccination for not less than three months under the immediate observation and instruction of a 1st class Deputy Inspector or 2nd class Deputy Inspector. Being recommended by such officer as fit for employment, a probationer may be appointed to act as second-class Vaccinator on the full pay of the grade until admitted into the department by the Inspector after an examination into his qualifications held either at the Head Office in Madras or during the inspection of the district in which the probationer is serving. The pay of a probationer will be not less than Rupees 5 per mensem, with travelling allowance of Annas 4 per diem while accompanying the Deputy Inspector during the course of instruction.

135. Local Fund Boards may, if they think fit, allow a Peon to each 1st class Deputy Inspector or 2nd class Deputy Inspector.

136. Vaccinators must not be removed from their own proper duties on other purposes, as for instance to act as distributors of cholera medicines, except under very urgent necessity.

137. *Sanitation.*—The chief works of a sanitary character that should be carried out by Local Fund Boards are—(1.) Works undertaken for the improvement of water-supply. (2.) The enlargement or improvement of village sites. (3.) The scavenging of large villages and small towns.

138. In regard to water-supply, the first thing to be ascertained by Local Fund Boards is whether there are any villages unprovided with wells or tanks, and, if so, whether the defect is one that can be remedied. As a rule all villages should have masonry wells for caste-people and out-castes, protected by parapet walls and paved foot-ways. These wells should be cleaned out at least once a year by the village officials. In villages in which water-supply may be defective or insufficient, a certain proportion of the most urgent works should be taken up year after year and the estimated amount for each particular work should be entered in the form issued as Form IV-B. In regard to cleaning and repair of public tanks of water for domestic use, the estimates should be filled in detail.

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

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

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

142. *Financial.*—All rates, taxes, and tolls, imposed or realized under the Local Funds Act will be collected by officers of Government and will be kept in Government Treasuries until otherwise ordered by Government.

143. It will be the duty of Collectors to see that the expenditure in any official year from the Local Funds of the several circles within their districts does not exceed the assets of that year.

144. Contributions made by one Local Fund to another, or to or by Municipalities on account of charitable institutions or for other purposes, must be paid to the Board of the circle, or to the Commissioners of the Municipality in which the institution is situated or the expenditure incurred; and the management of the institution and of the expenditure will appertain to the Board or the Municipality to which the contribution is made. The contributions will be settled by mutual agreement between the respective Boards and submitted for the sanction of Government; after such sanction they are not open to alteration without renewed sanction.

145. The probable cost of the establishment in Controlling Offices and in those of Account, chargeable to all the Local Funds of the Presidency in the ensuing year, will be intimated to the Local Fund Boards in August. In estimating for the charge against the circle the Local Fund Board will provide the same aliquot portion of the whole charge as they were declared to be liable for in the current year. When compiling the general budget the Board of Revenue will distribute the whole charge in the ratio of the assets. At the close of each year, the total actual outlay incurred on account of the Controlling Establishments at the Presidency will be notified by the Accountant General to the Board of Revenue, who will determine the share chargeable to each Local Fund Circle for adjustment in the accounts.

146. The circle share of the cost of any establishments, maintained in the office of the President in districts which have been subdivided, must be similarly estimated by the Local Fund Boards of the circles concerned, and the provision must be similarly adjusted by the Board of Revenue.

147. Establishments maintained in the offices of the Local Fund Boards will be paid direct from Local Funds on bills signed by the President or Vice-President.

148. Appropriations from the reserve or unappropriated balances of estimated receipts other than those to be credited to the Road Fund, which the Local Fund Boards may see fit to propose, must be sanctioned by the Board of Revenue before they are acted upon; provided that appropriations of less than 50 Rupees may be made in anticipation of sanction, the fact being forthwith reported to the Board.

149. Postal charges incurred by servants paid from Local Funds, such as Schoolmasters, Inspecting Schoolmasters, Vaccinators and Deputy Inspectors of Vaccination, &c., will be debited to Local Funds.

150. Stationery articles required for Local Fund purposes will be supplied from the stock obtained from the Stationery Depot for Imperial purposes, and the general indent for the district must consequently include provision for the supply required for the use of Local Fund Establishments. Stationery required for use in Local Fund Schools does not fall within the scope of this direction and when required must be purchased as usual at the charge of Local Funds.

151. No charge will be made against Local Fund Boards for the printing of forms of returns, &c., prescribed by Government, and the publication of the proceedings of the Boards in the District Gazette will be gratuitous. All other printing will be charged for.

152. The Board of Revenue will sanction the writing off to "Profit and Loss" of losses of cash, &c., concerning Local Funds not exceeding in amount or value Rs. 200.

153. *Reports and accounts.*—A report on the operations of each Local Fund Board in the preceding official year must be sent to the Board of Revenue not later than the 1st June in each year. It must be accompanied by Statements showing the actual receipts and expenditure in the circle during the year as compared with the budget allotments, by the general progress report of works for the year, and by reports of Medical officers in charge of Dispensaries. The Local Fund Board may delegate to a Committee of the Board, of which Committee the President or the Vice-President must be a Member, the duty of preparing a draft report to be laid before the Local Fund Board. It will be liable to be modified in accordance with any resolution passed regarding it. The report as finally adopted with the Statements and Dispensary reports appended to them will be published in the District Gazette.

154. The Board of Revenue will compile a general report, which will reach Government not later than the 15th August, in order that the information therein contained may be utilized for the Presidency Administration Report.

155. The accounts of Local Fund Boards will be kept by Treasury Officers under the orders of the Collector.

156. Every month the Treasury Deputy Collector will compile for each circle an account showing, under each of the budget heads, the receipts and expenditure in the preceding month, and up to the end of it, from the Local Funds. This account will be laid before the Local Fund Board at its next meeting, and a copy of it will be forwarded to the Board of Revenue not later than the 18th of the month.

157. Similarly a general report of works will be compiled from the Progress reports sent to the Presidents under paragraphs 29 and 35, and laid before the Local Fund Board at their next meeting. Copy will be sent to the Board of Revenue.

158. Accounts, reports, and statements prepared by the Treasury Deputy Collector will ordinarily be laid before the Collector, who will attach his signature and be responsible for their correctness; but if he is absent from his head-quarters they must be sent on previously so that there may be no delay.

159. *Establishment and Executive Agency.*—It will be the duty of the President in the nomination of Educational Officers and Medical Subordinates to consult the Inspector of Schools for the division, and the Surgeon-General Indian Medical Department, respectively.

160. Persons appointed to any office under the Local Fund Boards must have passed the tests and possess the qualifications prescribed for similar offices under Government.

161. Such additional Clerks and Accountants as are necessary for the supervision of Local Fund expenditure will with the sanction of Government be entertained in the offices of the Government, the Board of Revenue, the Accountant General, the Examiner of Public Works Accounts, and of Collectors of districts; but proposals tending to relieve the Collectorate Establishments of work usually done by them in connection with the Local Funds will not be encouraged.

162. The Board of Revenue will sanction the employment of medical servants of all classes under Local Funds.

163. Applications for addition to Local Fund Establishments must be accompanied by a Statement shewing the strength and emoluments of the existing establishment and proposed changes.

164. The following servants on the Local Fund Establishment will be pensioned under the rules of the Pension Code:—Overseers, Sub-Overseers, 1st, 2nd, and 3rd grades; Lascars forming Petty Establishment under the Road Fund; Inspecting Schoolmasters; Masters of Local Fund Schools of the middle and higher classes; Vaccinators and Deputy Inspectors of Vaccination; Clerks and Peons; Moochees and Attenders in offices of control at the Presidency and in the offices of Collectors and Local Fund Boards.

165. When service qualifying for pension has been performed partly under Government and partly under Local Fund Boards, or when officials have been paid partly from Imperial Funds and partly from the Local Fund, the pension will be divided in proportion to the total pay received from Government and the Local Fund.

166. When a Local Fund servant is pensioned, the Local Fund pension will be provided as follows:—(1.) In the case of servants employed in particular Circles, the pension will be provided by the Local Fund Board of the Circle in which he was employed. (2.) In the case of servants employed in the Collectors' Offices, the pension will be provided by the Local Fund Boards of the Collectorate in proportion to the assets of each Board. (3.) In the case of servants employed in the Controlling Offices at the Presidency, the pension will be provided by the several Local Fund Boards of the Presidency, in proportion to their assets, as determined by the Board of Revenue.

167. When the schools, dispensaries, or other institutions under the control of a Local Fund Board, which are now, or may hereafter be, established, are, in the judgment of the Director of Public Instruction, or the Surgeon-General Indian Medical Department, of sufficient importance to necessitate or to render desirable the appointment of a subordinate committee for their management, consisting in whole or in part of persons who are not members of the Local Fund Board, they will bring the fact to the notice of the Local Fund Board with a view to the Government being moved to appoint such a subordinate committee. The Local Fund Board may also at any time suggest to Government of its own accord the appointment of such subordinate committees. In all cases the duty of recommending persons to be appointed members of such subordinate committees is delegated to the Local Fund Board. Inspecting Schoolmasters will be ex-officio members of all such subordinate School Committees within their respective ranges. It will be understood that nothing in this paragraph interferes with the power of Local Fund Boards to appoint for purposes of internal management sub-committees composed wholly of its own members.

168. *Office routine.*—Local Fund Boards will meet at least once a month, and the Presidents will give notice of the exact day and place of meeting and of the business to be brought before the Board by a notification in the District Gazette published at least a week before the date fixed for the meeting. A special meeting must be called for the consideration of the budget.

169. The members of Local Fund Boards must have full opportunity of understanding and considering the propositions that are to be laid before them, and of expressing and recording their dissent if need be. To secure these ends, care will be taken by the

Presidents either to have all papers which are to be disposed of at meetings circulated beforehand, or, where this is inconvenient, to arrange for giving members who may desire it access to the papers before the meeting. Members will be at liberty to record their sentiments, and, where there is difference of opinion, it will be well to record in the proceedings of meetings the names of members voting for or against the proposition.

170. District Gazettes need not be supplied to each of the non-official members of the Local Fund Boards. It will be sufficient if a few extra copies of the Supplement containing the Proceedings of Local Fund meetings are struck off and distributed to them.

171. Local Fund Boards are allowed discretionary power to pay actual travelling expenses to such of the non-official Members attending their meetings as may wish to avail themselves of the concession. The travelling expenses will include the expense of bringing one servant if incurred and claimed, but not any halting allowance for detention at the place of meetings.

172. Copies of all resolutions passed by the Local Fund Board, whether on papers submitted to them or otherwise, will be entered in the Minute book.

173. Printed copies of the original budget as passed by Government, of all supplemental budgets and all lists of allotments for incomplete works as sanctioned by competent authority, will be kept with the Minute book and be open to inspection by Rate-payers.

174. The Minute book, or a copy of the minutes of each meeting, will be laid before the President within a week from the date of such meeting. The President will carry out the resolutions of the Local Fund Board, provided they are consistent with the Local Funds Act and these rules, unless he sees reason to believe that his doing so will result in injury to the Local Fund; in the latter case he will lay them before the Board of Revenue and await further orders.

175. Applications for the appointment of persons to be Members of Local Fund Boards should be submitted direct to Government. All other communications from the Presidents of Local Fund Boards connected with Local Funds should be submitted to Government through the Board of Revenue.

176. *Note.*—The rules shown above are the rules originally framed by Government under Act IV. of 1871, with various modifications introduced by subsequent orders.

Board's Pro., 23rd August, 1870, No. 5,412; G. O. P. D., 10th August, 1871, No. 1,220; Board's Pro., 11th August, 1871, No. 3,406; G. O. F. D., 14th August, 1871, No. 324; G. O. F. D., 19th October, 1871, No. 533; G. O. F. D., 21st October, 1871, No. 592, para. 4; G. O. F. D., 24th October, 1871, No. 321; Proceedings of Government, Public Department, No. 1,476 of 15th November, 1871; G. O. F. D., 16th February, 1872, No. 202; G. O. F. D., 4th April, 1872, No. 417; G. O. F. D., 17th April, 1872; Board's Pro., 23rd April, 1872, Mis. No. 2,063; Board's Circular, 24th April, 1872, No. 658; Board's Circular Memo., 1st May, 1872, No. 587; G. O. F. D., 21st June, 1872, No. 801; G. O. F. D., 31st August, 1872, No. 1,156; G. O. F. D., 22nd October, 1872, No. 1,437; G. O. F. D., 1st November, 1872, No. 1,489; Board's Circular Pro., 13th November, 1872, No. 2,194; G. O. F. D., 26th November, 1872, No. 1565; G. O. P. W. D., 12th March, 1873, No. 730; G. O. F. D., 28th March, 1873, No. 425, para. 8; G. O. J. D., 16th May, 1873, No. 789; G. O. F. D., 6th June, 1873, No. 800; Board's Circular Memo., dated 4th July, 1873, No. 953; Board's Circular Pro., 26th August, 1873, No. 1,606; G. O. J. D., 10th October, 1873, No. 1,622; G. O. F. D., 11th November, 1873, No. 1,665; G. O. F. D., 19th December, 1873, No. 1,853; G. O. J. D., 18th April, 1874, No. 679; G. O. F. D., 3rd July, 1874, No. 1,115; G. O. F. D., 11th July, 1874, No. 1,157; G. O. F. D., 23rd July, 1874, No. 1,217; G. O. F. D., 14th August, 1874, No. 1,352; G. O. F. D., 19th August, 1874, No. 1,371; G. O. F. D., 21st August, 1874, No. 1,403; Board's Circular Pro., 7th Sept., 1874, No. 2,519; G. O. F. D., 5th October, 1874, No. 1,686; G. O. P. W. D., 20th October, 1874, No. 2,591A; G. O. J. D., 3d December, 1874, No. 2,212; G. O. F. D., 21st January, 1875, No. 98; Board's Pro., 9th April, 1875, No. 864; G. O. F. D., 2nd June, 1875, No. 1,190; G. O. F. D., 2nd July, 1875, No. 1,469; G. O. F. D., 20th August, 1875, No. 1,594; G. O. F. D., 20th September, 1875, No. 1,853; Board's Proceedings, 30th September, 1875, No. 2,726; G. O. P. W. D., 1st November, 1875, No. 3,094; G. O. P. W. D., 20th December, 1875, No. 2,426; G. O. F. D., 24th January, 1876, No. 145; Board's Circular Memo. 19th February, 1876, No. 306; G. O. P. W. D., 18th February, 1876, No. 354; G. O. F. D., 19th February, 1876, No. 355; G. O. P. W. D., 21st February, 1876, No. 467; Board's Circular Pro., 4th March, 1876, No. 623; Board's Proceedings, dated 23rd March, 1876, No. 818; G. O. F. D., 3rd May, 1876, No. 777; G. O. F. D., 5th May, 1876, No. 796; G. O. F. D., 11th July, 1876, No. 1,213; G. O. F. D., 26th July, 1876, No. 1,303; G. O. F. D., 18th August, 1876, No. 1,497; G. O. F. D., 31st August, 1876, No. 982; G. O. F. D., 1st September, 1876, No. 1,574; G. O. F. D., 2nd September, 1876, No. 1,591; Board's Circular Pro., 11th October, 1876, Mis. No. 8,703; Board's Circular Pro., 15th February, 1877, No. 632; G. O. F. D., 19th February, 1877, No. 618; Board's Pro., 27th February, 1877, No. 890; G. O. F. D., 19th March, 1877, No. 698; Board's Circular Pro., 22nd March, 1877, No. 1,263; G. O. F. D., 15th May, 1877, No. 679; G. O. F. D., 25th May, 1877, No. 1,573; G. O. F. D., 26th June, 1877, No. 1,745; Board's Proceedings, 28th August, 1877, No. 3,988, para. 2; G. O. F. D., 22nd January, 1878, No. 119; G. O. F. D., 18th February, 1878, No. 414; G. O. F. D., 2nd April, 1878, No. 610; Fort Saint George Gazette, 6th August 1878.

98. Classification of expenditure, Special and Local Funds.—
In order to put an end to the unnecessary labor entailed upon the

office of the Examiner of Public Works Accounts by the existence of a twofold classification of works, one in the Public Works Department and another in the Civil Department, the classification shewn in the Appendix is to be adopted by the two departments.

G. O. F. D., 9th June, 1876, No. 1050.

99. Advice of sanctioned estimates and appropriations, Special and Local Funds.—The Board of Revenue will furnish the Examiner of Public Works Accounts with copies of all its Proceedings sanctioning estimates.

2. Presidents of Local Fund Boards will furnish the Examiner with monthly returns of sanctioned estimates in the prescribed form. This return will include all estimates sanctioned by the Board of Revenue as well as those sanctioned by the Local Fund Board.

3. Sanctions will be consecutively numbered, the series of numbers commencing with and running through the official year. This numbering must be quite distinct from that for appropriation.

4. Sanctions will in correspondence be referred to by the number, year and circle, or district; circle in the case of Local Funds, and district in the case of Special, thus—Virudachalam, No. 17 of 1875-76, in addition to the name of the work sanctioned.

5. In all estimates, and in all accounts statements and returns, the titles of works will be as concise as possible, the catchword being in every case clearly brought out.

6. As far as possible all roads will be numbered, the several authorities concerned being furnished with lists of roads so numbered. In estimates accounts statements and returns every road will be referred to by its number and name.

7. The Board of Revenue will furnish the Examiner with a monthly return of appropriations made, cancelled, and transferred, in the prescribed form, distinguishing the different funds from which such appropriations are made.

8. The Board of Revenue will furnish the Accountant-General monthly with an abstract of the above return showing the total appropriations made by the Board from each fund.

G. O. F. D., 9th June, 1876, No. 1,050.

100. Accounts of receipts and expenditure, Special and Local Funds.—Range Officers will report directly to Collectors of Districts their receipts and net expenditure under Special and Local Funds,

in the prescribed form, which provides for the subsequent entry of corrections made by the Examiner.

2. The Examiner will furnish each Collector of a District with monthly statements in the prescribed forms showing respectively the detailed corrections made in the accounts of Range Officers in respect of receipts and expenditure under Local and Special Funds and the detail of refunds of expenditure.

3. On receipt of the schedule of corrections from the Examiner, each Collector will be responsible for correcting the Range Officer's schedule of receipts and expenditure.

4. Each Collector will keep up a register of works, in the prescribed form which register is to be posted from the Range Officer's schedule of net expenditure as soon as the latter has been corrected with reference to the Examiner's schedule of corrections.

5. The Examiner will furnish directly to each Collector, for incorporation in his accounts to the Provincial Accountant-General, abstract statements of receipts and expenditure under Local and Special Funds in the prescribed forms.

6. In these abstract statements expenditure will be shown gross, and refunds of expenditure will be treated as receipts in accordance with the practice of the Civil Department.

7. In all cases of discrepancies in accounts and generally on all points connected with the accounts on which Collectors may require information, they will correspond directly with the Examiner and not through either Range Officers or the Board of Revenue or the Accountant-General.

G. O. F. D., 9th June, 1876, No. 1,050.

COLLECTION OF REVENUE.

101. Payment of revenue.—The receipt of payments on account of Government revenue in gold or other coins not recognised as legal tender is prohibited. There is no prohibition against the acceptance of currency notes and English or Australian sovereigns.

2. The table given in the Appendix shows the periods of the year at which the Land Revenue becomes payable in the several districts. Any sum unpaid after the 15th of each of the months specified becomes an arrear.

3. The kist-bundi or scheme of payment dates is applicable to Inam quit-rents, but not to peshcush payable by Zemindars. The kist-bundi of the latter should be regulated according to the terms of the sanads under which the Zemindaries are held.

From Government of India, 12th October, 1858, No. 5,611; 2d November, 1858; 24th December, 1858; 16th September, 1870; 6th May, 1876, No. 1,196; 28th June, 1876; 21st February, 1877, No. 756; 3rd October, 1877; No. 4,596.

102. Current collections.—It is of importance that the current revenue of each year should be collected within the year, and Collectors should make every exertion to secure this object. The realization of balances of previous years cripples the resources of the ryots, renders the collection of the current year's revenue difficult, and gives the inferior officials an opportunity for oppression. All balances of one year should be carefully enquired into at the Jum-mabundy settlement of the following year, in order that sanction may be obtained for writing off the accounts such as may be recoverable.

13th July, 1823; 20th July, 1829; 12th August, 1831; 13th July, 1853; 22nd June, 1837; 11th March, 1853; 20th June, 1853; 30th April, 1861.

103. Postponement of kists.—Collectors are to apply to the Board for orders in case of any proposed postponement of kists in permanently settled estates on account of unfavourable season.

16th June, 1821.

104. Remission of arrears.—In order to prevent exaction by the

No. X of 1878.

99

107—Period of detention to be stated in warrants issued by Revenue Courts.—The following correction should be made in Form 11, Standing Order, No. 107, new series :—

After the word "Jailor" insert the words "there to be detained for the period of two years unless sooner released by an order from this office" (or from the office of the Collector). The words in parenthesis are to be added when the warrant is issued by a Divisional Officer.

1st June, 1843; 15th November 1852.

106. Mode of collection.—It is no part of the duty of the

No. XII of 1878.

98

107—Alteration of form for adjournment of Sales of Lands for Arrears of Revenue.—To provide for adjournment of a sale in cases where, owing to several lots being advertized for sale at the same time and place, it is found impossible to sell the whole on the same day, Form No. 7, Standing Order No. 107, should be amended as follows :—

After the words "day of 187" in Clause I, insert the words "or other day to which the sale may be adjourned."

2. A similar addition should be made to Form No. 3.

No. I of 1879.

97

107—Amendment of para. 14 of Standing Order No. 107, Procedure under Act II of 1864.—For paragraph 14, Standing Order No. 107, substitute the following :—

14. With reference to Sections 48 and 49, arrest for arrears of revenue may have to be resorted to when the Collector shall have reason to believe that the defaulter or his surety is wilfully withholding payment of the arrears or has been guilty of fraudulent conduct to evade payment.

shall be in accordance with the terms of the sunnud. In the case of a Zemindar holding under a sanud-i-Mil-keut Istimrar, the personal property should first be sold, and then if the arrear is unliquidated the land. It is not certain whether the Act authorizes the attachment and sale of houses not situated on the land for which assessment is due, and Collectors should abstain from attaching and selling houses so situated, if the arrears can be realized in any other way.

3. Under Section 7 arrears bear interest at the rate of six per cent. per annum. Under the Act for the Recovery of Arrears of Rent, the former rate of twelve per cent. may be claimed by landholders from their tenants.

4. Sections 8 to 21 set forth the rules to be observed in respect of distraint of moveable property. In the generality of cases the Tahsildar will be the officer to issue orders for distraint, but the Collector must empower him to do so, and this as a rule may be done by a general order from the Collector empowering all Tahsildars to act. The distrainer is to be furnished with a demand in writing which he must produce, and which if the arrear, &c., be not at once paid will be his authority, without further notice, for making the distress. By the provisions contained in the concluding clauses of Sections 11 and 17, the old order respecting the non-distraint of tenant's crops, becomes void.

5. Sections 22 to 24 prescribe the rules to be observed in the sale of distrained property. Fifteen days must elapse after the notice of sale has been duly made before the sale can take place, and under Section 10, the defaulter's property must be released if payment of the arrear with costs, &c., is made at any time prior to the day fixed for sale.

6. The sections of the Act already mentioned refer to the distraint of moveable property. The Act next proceeds in Sections 25 to 35 to prescribe rules for the attachment and sale of land. Before land is attached a written demand must be served on and a copy given to the defaulter, and after attachment is made a notice containing certain particulars must be affixed on some conspicuous part of the land, and the attachment must be notified by public proclamation on the land, and by publication in the District Gazette. It is very necessary that all these preliminaries should be carefully observed before land is brought to sale.

7. Provision is made under Sections 28 to 33 for managing a landed property at any time during attachment. It is not the wish of the Board that the Collectors should undertake the management of estates attached for arrears of Revenue, except so far as may be absolutely necessary for a time previously to bringing them to sale; or in very exceptional cases, in which the sanction of the Board should be applied for, and the reasons for adopting this course should be fully stated by the Collector. The practice of managing estates on which arrears have been allowed to accumulate, with the view to their restoration when clear, is very objectionable, and will not be allowed except for special reasons. The measures authorized by the law must be adopted for the prompt realization of all arrears by the sale of the property, moveable or immoveable, of the defaulting landholder, and it should be clearly intimated to defaulting Zemindars and Moottadars that the Collector will not undertake the management of their estates when they are in arrear, but will proceed at once if the arrear is not paid to realize it in the manner prescribed by the Act.

8. In Sections 35 and 37 the Act gives the privilege to tenants, mortgagees, or any person claiming an interest in land attached for arrears or about to be sold, of releasing it by payment of the arrear, and every reasonable facility should be allowed such persons to save their interests in the land.

9. Sections 36 to 46 apply to the sale of land and the consequences of that sale. The sanction of the Board previous to the sale of land in cases other than those of 'Zamindaries' is no longer required. In addition to the notice required to be issued when the land of a defaulter is attached, another notice of sale must be issued. This notice must contain the particulars mentioned in Clause 2nd, Section 36. It must be issued in English as well as in the language of the District, and must be fixed up one month at least before the sale, in the Collector's Office, and in the other places specified. It must also be read out in full at the time of sale, and must be initialled publicly as so read. The officer conducting the sale will read the notice, and certify the fact in his report of the sale. The sanction of Government is necessary before any portion of a Zemindary estate can be sold for arrears of revenue, and Collectors should abstain, except in cases of absolute necessity, from proposing the sale of ancient Zemindaries. When large permanently settled estates are sold, the sale should be conducted in the presence

of a Covenanted Officer or Deputy Collector. Petty sales for small balances may take place at the taluq outcherry in the presence of the Tahsildar or some other servant deputed by the Collector for their purpose. Collectors have authority to purchase on behalf of Government permanently settled estates sold for arrears of revenue. But estates so purchased must not be purchased for more than their value, nor for a larger sum than the amount of arrears due to Government.

10. The Board, though their sanction to the sale of lands is not now necessary, desire to have a registry of lands sold for default furnished to them monthly in the prescribed form.

11. No legal restrictions are now placed on the defaulter, or any other persons bidding at a sale of land. But in reference to this it is to be observed that all rules and orders of Government in respect of their public officers buying or bidding for lands are still in force.

12. With reference to the latter Clause of Section 44, which provides that no larger section in the land shall be sold than may be sufficient to discharge an arrear with costs, &c., it should be a rule that no section less than a registered revenue field bearing a distinct number shall be sold when the field is in the sole possession of the defaulter.

13. Under Section 47 Collectors are competent to accept security for the payment of an arrear, and to postpone the sale of the defaulter's property.

14. With reference to Sections 48 and 49 it will rarely occur that arrest for arrears will have to be resorted to, and it is only when payment is fraudulently withheld that imprisonment of the defaulter and his sureties is authorized.

15. No interference is allowed by this Act with the Landholder in regard to the removal of his crops on the ground, unless they have been attached in due course of the law, except under the special provisions of Section 51. When the revenue is payable in kind, which is now very seldom the case, authority is given by this section to prevent the removal of the crop until a division has been made, or security given for the Government share.

16. Under Section 52 arrears of items of revenue other than Land revenue, and advances, of public money for revenue purposes, as well as fees, &c., payable to village servants employed in Revenue

and Police duties and other lawful cesses may be recovered as arrears of Land Revenue.

17. Under Section 56 the receipts to be given to all persons paying revenue are to be signed by the Collector or other Officer empowered by the Collector in that behalf.

18. Divisional Officers are not empowered to send to other districts notices of distraint under Section 57 without the counter-signature of the Collector of their own district.

19. The Collectors to make the provisions of the Revenue Recovery Act generally known, and should enjoin on their subordinate officers and on Taluk and Village servants employed in the collection of the Revenues, the necessity of making themselves thoroughly acquainted with it.

20. Forins under the Act will be found in the Appendix.

Letter from Government, 21st Sept., 1821, R. D., No. 715; 11th October, 1821, 20th Oct., 1837; 23rd May, 1843, Note 3; 5th October, 1846; 16th April, 1859; 30th August, 1864; 29th April, 1868; Cancelled by Board's Proceedings, 14th October, 1870, No. 6,121; 18th April, 1870; 6th June, 1870, No. 3,874; 18th August, 1871, No. 3,539; G. O., 5th March, 1873, No. 269; 16th July 1875; 6th June 1876; G. O., 30th November, 1877, No. 3,331; 24th January, 1878, No. 202; 4th March, 1878, No. 579; G. O., 6th June, 1878, No. 848; 9th July, 1878, No. 1884.

108. **Conduct of sales.**—The sale of property attached for arrears of any kind, whether due to Government or to an intermediate party, should be peremptory and without reserve. It will be the duty of the Collector to take care that the sale shall be under such supervision as shall prevent collusion. It should also be made known prior to the sale that adjournments and delays will not be permitted, but that the sale will take place peremptorily, according to the terms of the notice.

2. The adjournment referred to here is that of a lot once put up. Where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours, and adjourned to the next business day; due notice of the day and hour being given. Lots should invariably be put up in the order in which they stand in the list.

20th April, 1855; 23rd October, 1858; 10th February, 1875, No. 272.

109. **Revenue sale of alienated lands.**—It is undesirable that lands transferred by a registered holder, however informally, to another party, and on which no arrears are due, should be sold for

arrears of revenue due by the registered holder on other lands which are not brought to sale. Collectors are directed not to sell lands in possession of alienees, until all the other lands and property in possession of the registered holder are first sold, unless the arrear due is caused by the default of the alienee. Whether the lands to be sold are in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated, should be ascertained by local inquiry.

G. O., dated 8th September, 1874, No. 1,150; 13th October, 1874.

110. Doubtful ownership.—Collectors can at their option proceed against the defaulter's personal or real property. The right course therefore when the ownership of land is disputed or doubtful, is to attach and if necessary sell the land, of the liability of which whoever the owner may be there can be no question. The same course should be followed in realizing the quit-rent upon enfranchised Inams when the ownership of the property is in doubt.

20th November, 1861.

111. Buying in for Government.—In the case of land sold for arrears of revenue, when there is good reason to suspect combination to prevent the value of the land being realized, the officer conducting the sale is authorized to bid on behalf of Government, whether there are bidders or not, up to an amount not exceeding the annual assessment of the land.

2. In all cases in which land is bought in by Government owing to combination or for any other reason, the Collector is vested with discretion to re-sell the land, or demand from subsequent applicants what he may consider its fair value, should it possess any value, whether it be more or less than the arrear for which it was bought in.

3. The batta due to the ameens who execute the requisite processes previous to the sale in these cases will be paid from the price charged in the accounts for the purchase of the land. The amount of purchase, *minus* batta, will be credited to Land Revenue Arrears, the sum so deducted being paid in cash to the ameen. The purchase money will be debited to the proper head.

16th June, 1862; 1st December, 1862; 11th February, 1863.

112. Registration of certificates of Revenue sale.—As certificates of sale issued under Section 38, Act II of 1864, are instruments coming under Clause 2, Section 57, of the Indian Registration

Act, the registration of which is compulsory when the value of the property is not less than Rupees 100, a foot-note should be appended

No. XVI of 1879.

116—Arrears of Revenue on Land attached by Civil Courts,

1. how to be realized.—Acting on legal advice the Board resolve G.O., dated 16th to cancel Standing Order No. 116, and to issue August 1879, No. 1,711. the following instructions regarding the realization of arrears of revenue on land attached by Civil Courts.

2. Attachment of land by the Courts whether before or after judgment is no bar to its attachment for arrears of revenue. Collectors have the same authority to attach and sell lands and the crops standing on them for arrears of revenue after attachment by a Civil Court as before it; what the Courts attach and sell being only the right, title, and interest of the judgment-debtor in the lands and crops, while the Revenue authorities sell the land itself and the crops standing on it.

3. If when land and the crops standing thereon are distrained for arrears of revenue, it be found that the right, title, and interest therein of the defaulter have been previously attached by orders of the Civil Courts, notice of the distraint for arrears and of the intention of the Revenue authorities to bring the land and crops to sale in default of the arrears being liquidated, shall be given to the Civil Court under whose orders such attachment has been made.

3. The number of batta peons required for each taluq should be determined by Divisional Officers, who should inspect them before they are enrolled. A register should be kept of them, they should be told off for duty in turn as their names appear on the register, and their remuneration should not be allowed to exceed Rupees 7 a month. The number for each taluq should be so fixed that their cost may be recovered by the amount collected during the year, and it should be altered from time to time under the orders of the Divisional Officers according to requirements. The process servers may be transferred from one taluq to another as experience may dictate.

4. No property will be distrained by batta peons except in the presence of the head of the village.

5. The maximum rate of batta for serving processes will be

four annas, if the distance is within five miles, with an additional two annas for every extra five miles, or fraction of five miles; for fees for making distress, or for selling property, eight annas will be the maximum rate per day, continued as long as it is necessary to employ a salesman or distrainer.

6. A Register of fees collected and paid to persons deputed under the Act should be maintained in the Collector's office. In the Settlement Reports of the Collectors, the amount thus collected and paid during the year should be specially mentioned when noticing the coercive measures adopted for the collection of Revenue.

7. In the case of estates where there are no Government Village Officers, the system of employing special process servers will necessarily obtain.

3rd August 1865; 7th August 1865, No. 4,700; 7th August 1865, No. 4,700; 20th September, 1865; 8th January 1869; 24th April 1874, No. 971; 4th August 1874, No. 2,056; 29th February, 1876, No. 535; 7th December, 1876, No. 3,104; 5th January, 1877.

114. Land Improvement Act.—In making advances under the Land Improvement Act, Collectors will be careful to observe the new rules lately prepared.

G. O. 11th June 1873, No. 590; G. O. 13th August, 1875, No. 1,225; 23th June, 1877, No. 2,138.

115. Government arrears on lands sold by Civil Court.—No steps should be taken to recover arrears of revenue from the proceeds of land sold under the decree of a Civil Court. Process can issue, under the revenue law, against the land itself and without reference to changes of ownership for recovery of Government dues, current and arrears. The purchaser at a Court sale takes the land with its encumbrances, and as proclaimed in the Notification which is issued in all districts on the subject, he can ascertain what these encumbrances are by application to the Tahsildar.

4th March, 1857; 21st December, 1865; G. O., dated 21st October, and 25th November, 1865.

116. Government arrears on lands attached by Civil Court.—Collectors will observe that if land be attached by a Civil Court after judgment, they are debarred during such attachment from attaching the land under the Revenue Recovery Act; though this is

not the case where the land is attached by the Civil Court before judgment.

6th October, 1866.

117. Rewards to informers.—If any information is given at or before the time of Jummabundy settlement, or within a reasonable period after it, as to frauds committed by curnums, in regard to concealed cultivation, or any item of Land Revenue forming part of the annual settlement, such as grazing tax, &c., and if such information prove to be well founded, the Collector may recommend to the Board a reward to the informant not exceeding 50 per cent. of the year's assessment of the land or other due concerned. Applications by Collectors for payment of such rewards must be made in the prescribed form.

27th May, 1850; 23rd June, 1863.

INAMS AND CONNECTED QUESTIONS.

118. Rules of the new Inam Settlement.—GENERAL. (1) *Proved possession as Inam for fifty years constitutes a valid title.* Land which is proved to have been held uninterruptedly as Inam for a period of fifty years, with or without Sannad, will be treated as Inam possessed under a valid title, whatever may have been its origin. (2) *Proof to be obtained from the public accounts.* In the absence of a valid grant or other title deed, entries in the village accounts of the earliest years of the British Administration, in the permanent settlement accounts, in the Registers prepared under Regulation XXXI of 1802, in the accounts of the earlier surveys, and in other authentic accounts of older date than 50 years, will be accepted as proof of the existence of the Inam for that period. (3) *Under what circumstances proof of possession for the full term of fifty years will be dispensed with.* But where such proof may be wanting, owing to the Inam being situated in ancient Zemindaries, Palliums, or Jaghirs, which may have reverted to Government within a period of fifty years, and for which there are no permanent settlement or other old authentic accounts in existence, if the Inam is shown to have been held ever since the date of the reversion of such Zemindary, &c., to Government, and if circumstances are adduced which afford a reasonable presumption that the failure of proof of longer possession is owing only to lapse of time, and the absence of accounts, the Inam will be held to possess a valid title. The same rule will apply to every case in which valid proof of possession for the full term of fifty years is not produced.

2. *Mode of disposal of the several classes of Inams after validity of title is established.* After the validity of the Inam has been thus established, each case will be disposed of as hereinafter explained, according as it belongs to one of the following general classes: (1). Grants or endowments to religious and charitable institutions, and for service therein. (2). Personal or subsistence grants. (3). Grants by former Governments in remuneration for services in Revenue or Police departments which are no longer rendered or

required. (4). Village Service Inams, viz. (a) Those enjoyed by Village officers, for Revenue or Police services still performed. (b) Those enjoyed by artisans and others for services rendered to the village communities.

3. **GRANTS OR ENDOWMENTS TO RELIGIOUS AND CHARITABLE INSTITUTIONS AND FOR SERVICE THEREIN.**—If the Inam was given for religious or charitable objects, such as for the support of Temples, Mosques, Colleges, Choultries and other public Buildings or Institutions; or for services therein, whether held in the names of the Institutions or of the persons rendering the services; it will be continued to the present holders and their successors, and will not be subject to further interference, so long as the buildings or institutions are maintained in an efficient state, and the services continue to be performed according to the conditions of the grant. Inams granted for the construction and repair of tanks and channels, will not be interfered with so long as the terms of the grant are fulfilled, and the works are kept in good order.

4. **PERSONAL OR SUBSISTENCE GRANTS.**—If the Inam is a personal or subsistence grant, it will be confirmed to the holder according to its actual tenure. The conditions upon which this tenure will be commuted into a freehold, according as the Inamdar is a descendant of the original grantee and of the registered holder, or has acquired the Inam through an alienation, are set forth below.

5. *If the Inamdar is a descendant of the original grantee.*—(1) If the present incumbent is a descendant of the original grantee or of the original registered holder, the Inam will be continued to him hereditarily, subject to the existing conditions of the tenure as they have been interpreted by the Government. That is to say:—(a) Succession is limited to direct lineal heirs and undivided brothers. (b) The Inam escheats to Government on failure of such heirs. (c) Alienation of the Inam is prohibited. (d). Adoption, except out of the family of an undivided brother or cousin, is not recognized. (2) *Alternative to be presented to him to convert his tenure into a Freehold.*—But an option will be given to the Inamdar to convert this restricted tenure into a freehold with the full powers of alienation by gift, sale, adoption, or otherwise, by consenting to the payment of an annual quit-rent, calculated according to the following rates fixed with reference to the value of the reversionary claim of the Government in each case. (3) *Rate of conversion if the Inamdar has competent heirs.*—If the present holder of an Inam

has, or if, as in the case of youth, there is a reasonable presumption that he will hereafter have competent heirs,—that is to say, heirs, male or female, who are capable of continuing the family, and by whom the Inam will be inheritable; the prospect of its reversion to Government being in this case remote—an annual quit-rent amounting to one-eighth of the existing or estimated assessment of the land or of similar land in the same village, will be considered a sufficient compromise for the right of reversion possessed by Government over the Inam. (4) *Ditto if the Inamdar has no heirs competent to continue the family.*—If the Inamdar has no heirs such as are described above, and from his advanced age or otherwise there can be no reasonable presumption that he can ever acquire such heirs,—but if nevertheless he has what may be called terminable heirs, such as a wife without issue, or a childless widowed daughter,—in this case the reversionary claim of the Government is of higher value than in the last, and a quit-rent equal to one-fourth of the assessment will be demanded. (5) *If without heirs altogether.*—If the holder of an Inam is not possessed of heirs of any kind, and is without the possibility of having issue,—as in the case of a childless widow,—whereas the Inam will be liable to be fully assessed to the Revenue at the death of the present incumbent, a quit-rent equal to one-half of the assessment will be demanded.

6. *These rates if not at once accepted will not necessarily be offered a second time.*—The above rates of compromise will only apply to an immediate settlement, but will not be necessarily held out to the Inamdar at any future time when he may choose to desire them; a widow now demurring to the offer, will not be permitted to avail herself of it just before her death for the sole purpose of defeating the right of Government to a reversion; or a party to whom in the prospect of heirs, the compromise is offered at a lower rate will not be permitted to avail himself of these terms at a future time when such prospect exists no longer. It may also be found necessary to raise the rates of compromise with reference to the time and labor entailed by a separate enquiry into each such unsettled case at a future time.

7. *The claims of Government over an alienated Inam to be commuted for a moderate quit-rent without the option of the holder.*—If the present incumbent is not a descendant of the original grantee or of the registered holder, but either in his own person, or in succession to those through whom he claims, acquired the Inam

fairly by adoption, or in alienation by gift, purchase, or otherwise, from the members of the original family, and has ever since possessed the Inam in virtue of such alienation; such Inamdar, although his title is legally defective and the Inam justly liable to resumption will be allowed the benefits of paragraph 5, but without the option of refusal; and in commutation of the rights of Government, a quit-rent will be imposed on the Inam the rate of which will vary from one-eighth to one-half of the assessment of the land according to his position in respect of heirs as laid down in clauses 2 to 5 of that paragraph. He will thus acquire an indefeasible right of property in the Inam which will at once be confirmed, as freehold, to him and his heirs for ever, subject to the payment of the quit-rent.

8. *The quit-rent may at the discretion of the Commissioner be fixed at one general rate per acre instead of a proportion of the assessment.*—(1) Whereas the Inam lands in some districts have not been regularly assessed, and it is desirable that the quit-rent should be permanent and not subject to alteration at any future general revision of the assessment, it is competent to the Inam Commissioner, in communication with the Collector, and the Board of Revenue, to adopt one fixed rate of quit-rent per acre for dry land, and another for wet, instead of a proportion of the annual value of each Inam; this rate to be applied universally to dry and wet lands respectively in each district or division of a district, and calculated according to the average prevailing rates for similar Government lands. (2) The minimum rate of quit-rent to be charged on dry land, will be 2 Annas, and on wet lands 4 Annas, and in future sub-divisions of the Inam, the quit-rent for dry and wet land respectively, will not be allowed to fall below these standards for each sub-division. (3) If the quit-rent be fixed at a proportion of the full assessment of the Inam, it will not be calculated in terms lower than 2 Annas when the amount is less than 1 Rupee; it will be charged in terms of 4 Annas for sums between one and five Rupees; in terms of 8 Annas for sums between five and ten Rupees, and in terms of one Rupee when the amount exceeds 10 Rupees.

9. *And may be redeemed at the option of the holder by the present payment of a sum equal to 20 years' purchase.*—After the amount of annual quit-rent has been once fixed for the enfranchisement of each individual Inam, it will be open to the holder to redeem it outright by the payment, at once or at any future time, of a single fixed sum equal to twenty years' purchase of the quit-rent.

10. *Lapsed Inams now pending, how to be dealt with.*—Inams the holders of which have deceased, and which are now pending for decision as cases of lapse, will be disposed of as follows:—(1) *If the claimant is a direct or undivided collateral heir of deceased incumbent.*—If the last incumbent left direct lineal heirs, or undivided brothers or cousins who under existing orders would be entitled to the Inam, it will be confirmed to such heirs, and arrangements will be made with them for its conversion into a freehold under the provisions of paragraph 5, Clauses 2 to 5, or of paragraph 7, Clauses 1 and 2, according as the Inamdar is a descendant of the original grantee, or acquired the Inam through an alienation.—(2) *If the claimant is a divided cousin or other relative of last incumbent.*—If the last incumbent left no direct lineal heirs, but cousins or nephews of a divided family within that degree of relationship which will constitute them heirs according to Hindu law, but to whom under existing orders the Inams have not invariably been continued; the Inams will nevertheless be confirmed to such heirs in perpetuity as freeholds, subject to the rates of quit-rent provided for in paragraph 7, which will be imposed upon the Inam without their option in commutation of the claims of Government.—(3) *If the last incumbent left no heirs whatever.*—If the last incumbent left no heirs of any kind, the Inam will be fully assessed.

11. *Lapsed Inams continued by Order of Government to present holders.*—(a) *For life.*—Persons to whom a lapsed Inam has upon report, been continued by Government for life, will be permitted at their option to convert their limited tenure into a freehold, at the rate of quit-rent provided for Inamdars without heirs in Rule V, Clause 5, viz., one-half of the assessment of the land.—(b) *Without express limitation, and subject to further report.*—Inams which have been continued by Government without such express restriction for life, whether requiring a report after the death of the present incumbent or not, will be disposed of under the provisions of Rules V and VII, as the case may be.

12. *The quit-rent is to be in addition to existing Bediga or Jodi.*—The quit-rent to be imposed under these rules, being a consideration required in return for an extension of rights, will be exclusive of, and in addition to, any Bediga or Jodi, with which the land may be already charged; but the additional quit-rent will vary according to the value of the holders' rights, and will be calculated, not on the full assessment of the land, but on the difference between

the full assessment and the Jodi already charged, which represents the net value of the land to the Inamdar.

13. *And redeemable at 20 years' purchase of the quit-rent.*—The quit-rent together with the Bediga charged on the land, will be redeemable by the present payment of twenty times its amount as provided above in paragraph 9.

14. *Inams of more recent date than 50 years, how to be dealt with.*—Inams acquired more recently than 50 years, are generally of the following classes, viz.: (a) Inams granted under the express authority of the British Government. (b) Inams irregularly granted by Subordinate Revenue authorities, renters, &c., without sanction. (c) Inams granted by Zemindars, Poligars, &c., which are liable to immediate resumption on the reversion of the Estates to Government. Each class will be dealt with as hereinafter provided.

15. (a.) *Inams granted under the express authority of the British Government.* (1) Inams granted under the express authority of the British Government, will be disposed of according to the terms of the grant as expressed in the Sannads or the official correspondence relating to them. (2.) *Limited to one or more lives.*—If they are limited to one or more lives, they will be fully assessed on the expiration of the limited period unless the holder commutes his present tenure into a freehold, at such rate of quit-rent provided by the preceding rules as may be applicable to his case. (3.) *Without limitation.*—If they are hereditary and permanent, they will be disposed of under paragraphs 3, 4, 5, and 7, according as they are for religious and charitable objects, or personal grants, in the same manner as Inams of an older date than 50 years.

16. (b.) *Inams irregularly granted by Subordinate Revenue authorities without sanction.* (1) Inams granted by the Subordinate Revenue authorities or renters, &c., without the sanction of Government, which are irregular in their nature, will be disposed of according to circumstances as described below. (2.) *When fraudulently acquired.*—If the Inam was founded on fraud, it will be charged with the full assessment. But if the present incumbent was not a party to the fraud, indulgence will be shown by continuing the Inam in perpetuity as freehold charged with a quit-rent not exceeding two-thirds of its assessment. (3.) *When not founded on fraud.*—If it was not founded on fraud, and from length of possession appears entitled to consideration, it will be charged with the highest rate of quit-rent above provided for in paragraph 5, being one-half of the assess-

ment, and confirmed to the holder in perpetuity as freehold. (4.) It will rest with the Inam Commissioner to determine, subject to the authority of Government, what should be construed as a fraudulent Inam, and what as deserving of consideration.

17. (c.) *Inams irregularly granted by Zemindars, Poligars, &c.*—Inams granted by Zemindars, Poligars and other landholders, are strictly invalid, being opposed to the provisions of Section XII, Regulation XXV of 1802, and have been generally resumed by the Government when they came under its notice. These Inams will be disposed of according to circumstances, under the general principles laid down in Rule XVI, for Inams granted without the sanction of Government by its officers.

18. *GRANTS BY FORMER GOVERNMENTS IN REMUNERATION FOR SERVICES IN THE REVENUE AND POLICE DEPARTMENTS WHICH ARE NO LONGER RENDERED OR REQUIRED.*—Grants by former Governments in remuneration for services wholly or partially discontinued in the Revenue and Police Departments, are of two classes. First, those which being no longer required after the introduction of British rule have since been commuted into personal allowances in land or money, and Secondly, Inams still continued on condition of performing certain services which are either seldom rendered, or cannot be made available for any useful public purpose. Each class will be dealt with according to the following rules.

19. *Treatment of those of 1st Class.*—Inams granted in lieu of lands and privileges resumed and offices entirely discontinued, such as the Deshmuk, Deshpandi and other offices, being no longer service, but subsistence grants, will be disposed of according to paragraph 5 if they are hereditary in their terms, either by express declaration of Government, or by recognized usage. If however they were expressly limited for life, they will be treated accordingly.

20. *Treatment of those of 2nd Class.* (1) Inams enjoyed for services in the Revenue or Police Departments which are seldom rendered, or which it is desirable to discontinue, will be confirmed to the holders as freeholds, subject to the payment of a quit-rent not exceeding the highest rate above provided for personal Inams. This quit-rent will be charged in commutation both of the service thus discontinued, and of the reversionary interest possessed by Government in the Inam. The rate and mode of commutation will be determined on a consideration of the nature of the service and the circum-

stances attending it in each district. (2.) If a quit-rent exist already in any form, the mode of calculating the additional charge will be the same provided for in paragraph 12.

21. *VILLAGE SERVICE INAMS.*—*Those enjoyed by village officers for Revenue or Police services still performed.* (1) Inams held for village offices of Revenue or Police the duties of which still require to be performed, will be continued to the holders of the office. Where these Inams are excessive in comparison with the duties required, the excess above a certain maximum—to be fixed in communication with the Collector of the District, the Board of Revenue, or the Commissioner of Mofussil Police, under the sanction of Government,—will be dealt with in accordance with paragraph 20, that is to say, will be charged with a quit-rent in commutation both of the service tenure attached to it, and of the reversionary interest of the Government in the Inam. (2) Where the Inam attached to the office is wholly or partially in the enjoyment of members of the family who do not perform service, or of strangers who acquired the same by alienation, and are enjoying it without performing service, both of which are irregular, such portion of the alienated Inam as may be considered necessary for the efficient performance of the duties, will be re-attached to the office holders, and the rest treated in the same manner as the excess referred to in the previous clause.

22. *Those enjoyed by artisans and others for services rendered to the village communities.* (1) Inams enjoyed by artisans and others for services rendered to the village communities, will be treated as hereditary grants, and will be confirmed to the holders and their heirs subject to the continued performance of the particular service for which they were granted. (2) Cases in which service may be no longer required will be dealt with according to paragraph 20, and excess in extent will be treated as provided for in paragraph 21.

23. *GENERAL. Treatment of Inams situated in Zemindaries or proprietary Estates.*—Such of the Inams situated in Zemindaries and other existing private estates, as were excluded from the assets on which the permanent Peisheush was fixed, and the reversionary claims to which are reserved to Government by Section IV, Regulation XXV of 1802, will be included in the present adjudication and settlement, and will be disposed of by the Commissioner on the same principles as have been laid down for the treatment of similar Inams in the Government Taluks:—but the enquiry will not be extended

to those Inams which may have been granted by proprietors subsequent to the permanent settlement, in contravention of the provisions of Section XII of the above Regulation, except in the event of the future reversion of the estates to Government.

24. *The term Inam applies to whole villages as well as to small holdings exempt or partially exempt from land tax.*—The term Inam is to be understood to apply to shrotriums, agraaharums and whole Inam villages, whether held entirely free of land tax, or on a favourable quit-rent; and such villages will be dealt with upon the same principles as are above prescribed for minor Inams.

25. *The Inam settlement to be made with the registered holders or with the head member of the family enjoying it.*—The settlement will be made either with the registered holders of the Inam, or, where none are registered, with the head member of the family enjoying the Inam, who according to existing practice, is alone considered responsible to the Government. But this rule will not interfere with the enjoyment of subordinate shares in the Inam by other members of the family, subject to such quit-rent or other conditions as may be imposed upon it by the new settlement in communication with the head of the family.

26. *Abandonment and non-appearance of Inamdars how to be dealt with.*—When an Inam has to all intents and purposes been entirely abandoned, there being no acknowledged owner in existence, or if being in existence, he omits to come forward to claim it; and when the recorded possessor of an Inam fails, after due notice, to appear to prove his title; such Inam will, in the first instance, be placed under attachment by the Collector of the District, and after the expiration of one year from the date of the notice, will be held to be liable to be fully assessed to the Public Revenue under the general powers conferred on Collectors by Regulation XXXI of 1802.

27. *Encroachments or excess.*—Encroachments, or land in excess of the recorded extent, if proved to be of 50 years' standing will be dealt with as if it formed part of the original Inam. When of less than 50 years' standing the excess will be subjected to a quit-rent to be fixed according to the circumstances, but not exceeding two-thirds of the assessment, except in the case of fraud of the actual holder, when the full assessment will be charged.

28. *Inams commuted into freehold, to be exempt from future interference.*—Inams once converted into freeholds in accordance

with the foregoing rules will be subject to no further interference on the part of the Government, except such as may be necessary for the punctual realization of the quit-rent charged thereon; and even this degree of interference may be avoided, at the discretion of the Inamdar, by the purchase, once for all, of the fee-simple of the land by paying a sum equal to twenty times the amount of the annual quit-rent.

29. *Enfranchised Inams to be placed under the protection of the ordinary Civil Courts.*—Inams thus enfranchised, either by the payment of an annual quit-rent, or of a single fixed sum equal to two years' purchase of the quit-rent, will, like every other description of property be subject to the jurisdiction of the ordinary Courts of Justice in all questions of disputed right, succession, &c., and they may be mortgaged, sold and transferred in any manner, at the will and discretion of the Inamdar subject to the payment of quit-rent, if such is not redeemed.

30. *Title deed to be presented to the Inamdar, in acknowledgment of his Inam tenure.*—On the validity of an Inam being established by enquiry conducted in accordance with the foregoing rules, a Title Deed will be at once furnished to the Inamdar,—acknowledging his title to the Inam on its present tenure, and specifying the terms upon which this tenure may be converted into a Freehold.

31. The rules shown above are given as originally published by the Government. They have in some respects been superseded by the subsequent lapse of time.

G. O., 9th August, 1859, No. 1,069.

119. *Remarks on new Inam Settlement rules.*—It will be observed in the new Inam Settlement rules, that (1) grants or endowments to religious and charitable institutions, and for services therein, have been registered under paragraph 3 and are not subject to further interference, so long as the institutions are maintained and the services performed; as likewise grants for the construction and repair of irrigation works, so long as the works are kept in good order; that (2) all personal and subsistence Inamdars whose tenure was doubtful have been compelled to enfranchise, and the option of doing so has been given to all others, so that attention need now be paid only to those Inams of this class which are held on hereditary tenure and which have declined enfranchisement, the terms on which they have been continued to their present holders and their successors being given in the first clause of paragraph 5; that (3) all

grants by former Governments in remuneration for services no longer rendered and required, when hereditary either by express declaration of Government or by recognised usage, have been continued on the same terms as hereditary subsistence grants, and when not positively hereditary have been enfranchised on certain terms; and that (4) Village Service Inams have been continued on their former tenure.

2. When Inamdars refuse the title deed accorded to them under the new settlement, or in any other manner relinquish their claims to the Inam tenure, the lands are incorporated with those of Government and the full assessment is levied from them in future, the title deeds being returned to the Inam Commissioner's Office for cancelment. When the delivery of the title deed is precluded in consequence of the absence of the Inamdars, the Inam is attached, and finally resumed after the expiration of one year if the default continues.

3. In case of the death of the holder of an enfranchised Inam, before the actual delivery to him of the title-deed, the deed is in the first place, intrusted to the Revenue authorities for safe custody. The Collector then makes such inquiry as indicates who is *prima facie* the party entitled, as heir of the deceased, to receive the deeds, and then notifies that the deeds will be given over to them within six months, unless the Collector is restrained by the injunction of a competent Court. The Notification must be published in the District Gazettes, in order that as much publicity as possible may be given to it. The Collector makes no change whatever in the title-deed, but hands it over exactly as received to the heirs of the deceased obtaining a receipt.

4. In enfranchised Village Service Inams, reverting to Government by escheat or relinquishment, the full assessment *minus* the old jodi is credited to the Village Service Fund. Inams relinquished before enfranchisement are dealt with in the same way.

5. The term "lineal heirs," in Clause 1, paragraph 5, includes not only the direct lineal heirs of the incumbent, but also failing them the direct lineal heirs of the original grantee.

6. In cases where arrears of quit-rent have accrued on Religious Service Inams, the ordinary process of recovery by revenue sale is inapplicable, and Collectors must in such cases apply for the Board's sanction for the resumption of the Inams, having first ascertained that the appropriate Managing Committee under Act XX of 1863 are unwilling to take up the Inam or to settle the arrears due on it.

7. Inam lands which have been enfranchised under the rules may be accepted as security for any purpose in the same manner as lands assessed to the Revenue on the usual terms. They are in future in precisely the same position as ryotwary lands in respect of succession, sub-division, and sale for arrears of quit-rent.

9th January, 1861; 14th January, 1863; 26th September, 1864; G. O., 12th September, 1864, No. 1,670; 16th September, 1867; G. O., dated 16th August, 1867, No. 912, R. D.; 14th December, 1870; 26th June, 1873; G. O., dated 17th May, 1874, No. 427; 29th June, 1875; G. O., 22nd April, 1875, No. 638; 19th May, 1876; G. O., dated 31st March, 1876, No. 453; 21st August, 1876, No. 2,138.

120. Resumptions.—It should be announced formally by proclamation to the holders of unenfranchised Shrotriems that the Shrotriems are liable to attachment if they fail to pay any of the kists; and further that if a balance is allowed to remain after the close of the Fusly, the Shrotriems are liable to forfeiture whether they have been attached or not. At the close of the fusly, the Collector will submit to the Board a list of defaulting Shrotriemdars, with a statement of the balances, and his opinion as to each case in the column of remarks. The Board will forward the statement, with their remarks and recommendations, for the orders of Government. Collectors should always state whether the proprietors of Shrotriem villages resumed under the rules make any objection to the imposition of full assessment, or tacitly concur in it.

2. When the cessation of service in a religious service Inam is recent, an opportunity of renewing the service should be given to the holder of the land before reporting the case. Resumptions of this class of Inam should be cautiously made.

3. Inam lands or money allowances attached to pagodas which have been abandoned, or have been in a ruined condition, for twelve years or upwards, can be incorporated with the Government lands from time to time as opportunity offers without applying for special sanction. The amount and circumstances of each resumption should however be given in the Annual Settlement Report. This order does not apply to Inams attached to charitable or religious institutions other than pagodas.

4. Unenfranchised life grants of Inam lands can be resumed on lapse and without report. An endorsement should be given to persons desirous of appealing against such orders, quoting the date and paragraph of any order of Government which refers to

the case, as this will often enable Government to deal with the appeal without calling for information.

Ext. Min. Con., 25th Oct., 1833, R. D., No. 1,123; 28th October, 1839; 5th February, 1852; 7th December, 1854; 22nd December, 1855; Court's Despatch, 11th June, 1856, No. 5; 16th January, 1858; E. M. C., 14th January, 1858, R. D., No. 23; 23d July, 1875, No. 1,829.

121. Succession in certain cases.—The general rules acted upon in regulating cases of succession to money allowances by adoption may be taken to be as follows:—(1.) The Government reserve to themselves in all cases the right of refusing to recognise the claims of an adopted son to succeed to any allowances in money. Adoptions made by a female Inamdar, or by the widow or female heir of a deceased male Inamdar, will in particular be specially scrutinized. (2.) When a money grant is conferred under sanad for a certain number of lives, or when it is conferred on the grantee and his "legal heirs," that person is to be recognised as the successor who may possess the character of the legal heir of the deceased incumbent whether by birth or adoption. (3.) Pensions granted hereditarily are to cease when the hereditary line fails and are not to pass to adopted children.

2. The circumstances of the legal heir being a female, or of the succession having formerly descended through a lineal female heir, will not be held to be a bar to the continuation of an Inam.

3. In undivided families the second life of a shrotriem grant will be considered to be the generation succeeding the first life, and the third life will be considered to be the following generation. For instance, A. is the original grantee of a shrotriem for three lives: the survivor of his sons C. D. E., who are an undivided family, will be the second life; and the longest surviving son of either C. D. or E. will be considered the third life. It is provided of course in these cases that the family continues undivided in each generation. If a sub-division of the property should take place in the second generation, the share of any member of the family in that generation who dies without issue will lapse. It will generally be advisable to register the shrotriem in one name only, leaving the other members of an undivided family to make their own arrangements among themselves. Only the direct heirs of the grantee of a shrotriem are entitled to participate in it, collateral heirs being excluded.

6th October, 1834, Note G; E. M. C., 4th September, 1848, No. 954, R. D.; Pro. S. U., 3rd September, 1848; E. M. C., 2nd Sept., 1851, No. 822, R. D.; 29th September, 1851; 9th February, 1854.

122. Sub-division of joint liability in enfranchised Inams.—The following Notification, authorizing to a certain extent, and under certain conditions, the sub-division of the joint liability of shareholders in enfranchised Inams held under joint tenure to the payment of the Government quit-rent should be published from time to time in the District Gazettes:—“(1). It is hereby notified for the information of all those whom it may concern, that in any case in which all the shareholders in an enfranchised joint tenure Inam may agree among themselves to sub-divide the benefits derivable from the grant, and the quit-rent payable to Government, (provided, however, that the share of quit-rent thus apportioned and payable by any individual shall in no case be required to be recognized by the Collector, unless it amounts to two Annas or upwards); and shall produce before the Collector an agreement signed by all of them and duly stamped and registered, containing a full statement of the details of the sub-division of the land or produce or rent receivable from occupying tenants (as the case may actually be), and declaring the unconditional acceptance by all the shareholders without exception of the abovementioned agreement; the Collector is prepared to give public notice of the proposal, and should no objection be raised and established, to accept it, so far that each recognized and recorded individual share of the Inam shall be held first liable to sale for the recovery of the Government dues on account of it should the sale of the defaulter's other property have proved insufficient; but that in the event of the Government demand being still unsatisfied, the Collector shall be at liberty to recover the balance outstanding from the rest of the shareholders, by the sale of their shares in the Inam village concerned, or other property belonging to them, or both. (2.) Should objections be raised by competent parties to any proposals that may be made, the Collector will inquire into and dispose of them on their merits.”

2. The receipt of proposals made in due form must be notified by proclamation and placard in the village itself, and by placard in the Taluk and Huzoor Cutcherries. The placard and proclamation must declare that the proposal is unanimous; they must also state that the proposal will be disposed of on such and such a date unless objected to before the Collector within three months.

3. When the Collector has decided to accept the proposal, an order will be issued by him to the talook authorities detailing and accepting the agreed sub-division of the Inam, in the terms of the Notification as above.

4. As each proposal is accepted, notice to that effect must be made in the District Gazette.

5. Collectors will notice in their annual Settlement Reports the extent to which advantage is taken of the permission here accorded.

G. O., dated 18th October, 1867, No. 3,451, R. D.; 3rd April, 1868; G. O., 6th December, 1870, No. 1,250, Revenue.

123. Assessment on sub-divisions of enfranchised Inams.—The apportionment of jodi or quit-rent on the sub-divisions of enfranchised Inams should be made at rates proportionate to the values of such sub-divisions in comparison with the value of the whole Inam. In cases where the sub-divisions are small, redemption of the quit-rent should be encouraged.

2. No separate deed need be given for each sub-division of an Inam sold or purchased. The deeds executed by the seller must constitute the purchaser's title, as in the case of any other property. When persons appear before the Revenue authorities for apportionment of the quit-rent, the portion sold will be deducted from the original Title Deed given by the Inam Commissioner for the entire Inam, by an endorsement on the back of it under the signature of the Collector, or one of his Assistants or Deputies. The purchaser may take an extract from the Collector's Register in which the transfer is recorded, as in the case of ordinary ryotwary land.

3. The Act for the Registration of Assurances, will afford additional means of securing title.

G. O., 1st October, 1864, No. 1,820, R. D.; 23rd October, 1864.

124. Private leases, &c.—Unenfranchised Inamdars should not be permitted to lease their Inam lands to others for lengthened periods, as such a course may have the effect of leaving the Inam altogether in the family of the lessee. When an Inam is sold by the registered proprietor, the Collector will not refuse to register the transfer, unless it is a case where the alienation appears to injure the right of Government as *ultimus haeres*; in the latter case, report should be made before registering the transfer.

4th May, 1857; E. M. C., 7th April, 1857, R. D., No. 357; 7th April, 1875, No. 873.

125. Compensation.—The grounds on which claims for exchange of lands or for compensation are advanced by Inamdars may be divided into two classes, viz:—(1). Where the alleged loss has arisen

from causes beyond the Inamdar's control, and (2). Where the loss has been occasioned by some act of the Government.

2. In the case of claims arising out of loss from causes beyond the Inamdar's control, the nature of the Inam will be the guiding consideration. If the Inam is held as an equivalent for some service rendered directly to the State; as for instance the Inams of village servants as distinguished from those of village artisans, or the Inam of a choultry as distinguished from that of a temple, the claim for an exchange will be held valid, provided it can be proved that the loss did really occur from some cause beyond the Inamdar's control, and is such as to render the future profits of the Inam an inadequate remuneration for the service performed. The compensation will in such cases be in the permanent form of a further grant of land, or a reduction of quit-rent, if any be payable, on the rest of the Inam. In the former case the sub-division of fields will be avoided as far as practicable, either by selecting a field of a value equivalent to the loss sustained, or by transferring one of somewhat greater value subject to a quit-rent equal to the difference. Where waste land is granted one acre will be the minimum, subject to a quit-rent, if necessary. If the Inam is not for some service directly rendered to the State no claim for compensation is admissible. The grant of such an Inam involves no obligation on the part of the State to protect the grantee from losses which have not been occasioned by any act of the Government, who are no more interested in an Inam of this nature than in any other piece of private property.

3. In the case of claims arising out of loss from some act of Government the claim of the Inamdar is indisputable, whether he renders an equivalent in the form of service for his Inam or not. Where the Inam partakes of the character of a trust, as for instance a pagoda Inam, the compensation will be in the permanent form above prescribed for service Inams. In other cases the Inamdar will be allowed the option of receiving land, subject to the minimum and the conditions as to sub-division above stated; or of having his quit-rent reduced by the annual value of the land taken up or of being paid in money once for all.

4. Funds for money compensation will be provided by the Department which occasions the loss.

5. In submitting proposals for the grant of fresh lands as compensation for Inam lands taken up for public purposes, Collectors will be careful to see that the area of the land proposed to

be given in exchange is as nearly as possible equivalent to that of the land lost to the Inamdar. It is not sufficient that the assessments of the two plots are equal, or that inequality is counteracted by imposition of large additional quit-rent. When lands are taken from Permanently Settled Estates, and a reduction of the peishush is sought by way of compensation, the amount of the present peishush, the reduction proposed, and the future peishush must be reported.

6. Where Inamdars have been granted lands with the express view of their deriving thence a specific annual rental, and where the legal demand from the ryots holding under the Inamdars is under the provisions of the Madras Rent Act reduced below the annual rental which it was originally intended that they should pay, it is open to the Collector to represent the case with a view to compensation being given.

1st May, 1844, No. 12; 28th December, 1844; 19th August, 1857; 20th June, 1866; 22nd January, 1868; 23rd November, 1868; G. O., 16th February, 1872, No. 297; Circ. Memo., 17th October, 1873, No. 1,627; G. O., 11th December, 1874, No. 1,547; 20th January, 1875; 22nd November, 1875.

126. **Water-rate.**—No Inamdar is liable to be charged for irrigation to a single crop on the extent of wet land expressed in his title deed. Where the wet land is recorded as double crop land, the irrigation for two crops is also free of charge. But where registered dry land is converted into wet by water from Government sources, it is liable to pay the usual water rate irrespective of the extent of cultivated wet land in the Inam holdings.

2. Where the repair of works restores to the irrigated lands, in whole or in part, the original supply on which its classification is irrigated was based, it is just to allow the Inamdar to receive his fair share of the water free of charge. But the Government do not undertake to improve irrigation works for the benefit of Inamdars without additional charge.

30th August, 1865; G. O., 11th Aug., 1865, No. 1,871, R. D.; 22nd January, 1874, No. 107.

127. **Excess measurement.**—Excess which may in the course of the Revenue Survey now in progress be discovered in Minor Inams, beyond the area entered in the Commissioner's Title Deeds, should be dealt with in the manner described in the following paragraphs.

computed according to local usage as the equivalent of the area as registered in the native local measure.

3. Should it appear on survey that the customary local rate for converting the native measure into acres is inadequate, then the Inamdar is to be allowed free of all additional charge such area in acres as, on the average of the village in which the land is situated, may appear fairly to represent the registered extent of the Inam in the local native measure, *plus* an allowance of ten per cent. to cover original inaccuracies of measurement.

4. Excess in the Inam discovered by Survey beyond the area thus calculated is to be charged with the full assessment leviable on land of similar quality in the same village.

5. The following example will illustrate the rule given above. An Inam has been registered as containing 100 putties of land. This has been converted by the Commissioner into 800 acres at the customary equivalent of eight acres to the putti and so entered in the title deed; but if, on the survey of the village, it should appear that on the average the local putti represented nine acres, then the Inamdar will be entitled to retain, free of any additional charge, 900 acres, *plus* ten per cent., or altogether 990 acres of land surveyed. Should the extent of land in his possession be found on survey to be in excess of 990 acres, then he will be liable to pay full assessment in future on the excess area so discovered.

6. As it will not be possible to distinguish the actual land which forms the encroachment, no putta should be issued for the excess area; but the assessment leviable on its account should be charged as additional quit-rent on the whole Inam. The calculation of the area, and the addition made to the quit-rent, will be entered in the Inam Register, and signed by the Collector, and will also be endorsed on the title deed, if one is forthcoming.

7. The foregoing instructions apply only to Minor Inams, the owners of Inam villages being entitled to hold the entire area within their village boundary on the terms of the settlement made by the Inam Commissioner, without reference to its extent.

13th September, 1865.

128. **Relinquishments.**—Collectors are at liberty to accept the relinquishment of an enfranchised Inam after the Title Deed for it has been issued, on the same terms as relinquishments of puttah lands are accepted, provided however that all the parties named in the deed agree in the surrender of the Inam.

2. Collectors may also permit on the same conditions the partial relinquishment by an Inamdar of an enfranchised Inam confirmed under a single title deed, provided that the Inam has been formally sub-divided and that the quit-rent has been duly apportioned by the Collector. When the portion thus relinquished is less than a revenue field, it must be further provided that the fraction given up is not less than one acre, and also that the part relinquished is in one block and not surrounded by the Inam land retained. When entire revenue fields are given up, the relinquishments may be accepted without reference to the above restriction of one acre, but they should still be rejected if the lands given up are so situated that they are surrounded by the Inam lands retained, and cannot be conveniently taken by others for cultivation.

3. The quit-rent on the portion relinquished should bear the same proportion to its assessment as the entire quit-rent does to the assessment of the entire Inam; but an exception will be made when a charge has been made on the Inam on account of excess subsequent to the Inam settlement. In this case, the portion relinquished, or so much of it as bears an assessment equal to the charge made on account of excess, will be treated as the excess relinquished, and the quit-rent apportioned on the remainder, if any, as indicated above. For instance, if in an Inam, assessed at 20 Rupees, and bearing a quit-rent of Rupees 12, consisting of 8 Rupees of quit-rent proper and 4 Rupees charged on account of excess, land assessed at 6 Rupees is given up, the quit-rent on the Inam retained will be reduced to Rupees 7 as shown in the appendix.

4. In cases where the right of the Inamdar to relinquish is doubtful or disputed, or in which the Inamdar may not be in actual possession, the offer of relinquishment should not be received; but if for default in paying the quit-rent it be necessary to proceed against the defaulting Inamdars, the enfranchised Inam should be attached and sold under the ordinary rules for the recovery of Land Revenue.

5. The deed of relinquishment, which should be prepared and filed in accordance with the rules prescribed for the acceptance of relinquishments of Government lands, must in all cases be presented in person to the Tahsildar by the party or parties concerned, and the title deeds of such relinquished Inams should be deposited in the Collector's Office.

31st October, 1866; 12th May, 1868; 9th February, 1874.

129. **Commutations.**—When Religious Service Yeomials or Ready Money Allowances have been commuted into grants of land revenue, and Title Deeds for the Inams thus created have been issued by the Inam Commissioner, they should be removed from the Yeomiah Register; and reports in cases of lapse need be no longer furnished.

30th July, 1872.

130. **Sales.**—When an Inamdar falls into arrears, it is not necessary that the entire Inam on which the arrear has accrued should be sold under the provisions of Section 45, Act II of 1864 when the sale of a portion only will suffice to discharge the arrear. So far as is practicable no larger section than is necessary to discharge the arrear with interest and expenses should be sold.

2. When an enfranchised Inam falls into arrears it should be put up to sale as an Inam subject to the quit-rent charged thereon. If it does not sell for the amount of arrears due, it should be brought in by Government and then entered as Government Land, the title deed being cancelled.

24th March, 1871; 15th July, 1875.

131. **Inams in Zemindaries, &c.**—Resumed or relinquished Inams in Zemindaries, Polliems, and Inam whole villages, may be made over to the Zemindar, Poligar, or whole village Inamdar, with his consent, and with an addition to the peishcush or quit-rent of two-thirds of the full assessment.

2. Dasbandum Inams in a permanently settled estate, large or small, are resumable by the proprietor for any distinct lack of service. The Government claim no reversionary interest in such Inams, even though they were in existence at the period when the Permanent Settlement was made. Under the Permanent Settlement the responsibility for maintaining in order tanks from which a nunjah revenue was derived, was transferred from the Government to the Zemindar. Dasbandum Inams are alienations from the revenue to which the Zemindar is entitled, and a condition is added that the Inamdar shall maintain the tank concerned in repair. If the Inamdar fails to perform his part of the contract and the liability again devolves on the Zemindar, the reversion of the Inam must be conceded to him.

8th May, 1868, No. 3,386; 20th April, 1871, No. 1,635; G. O., 10th August, 1873, No. 1,231.

YEOMIAHS, STATE PENSIONS, &c.

132. Payment and inspection of pensioners, &c.—An accurate descriptive roll of all pensioners and yeomiahdars should be kept under lock and key by the paying officer.

2. The incumbents themselves should be supplied with certificates only, without descriptive rolls; these certificates will refer to the incumbent's number on the register and give the amount of his allowance and his name. In cases in which a Permanent Payable Order is issued by the Accountant-General, the counterpart of the order will be delivered to the incumbent in lieu of a certificate; and in all other cases a certificate under the Collector's signature will be issued to the incumbent in the same form as the counterpart of a Permanent Payable Order. Such counterpart or certificate, as the case may be, must be produced and examined before each payment is made.

3. Pensioners of all classes will, unless specially exempted, be required to attend personally to receive their allowances, and will also be required to appear for examination before an officer of Government once in every six months. Exemption from personal appearance will be allowed only to persons of exceptionally high rank and to gosha women prohibited by their religion from appearing in public, and then only provided they can prove to the satisfaction of the Collector that they never so appear under any circumstances whatever. In the case of gosha women exemption can be granted by Collectors; in other cases the sanction of Government must be obtained. Persons not entitled to the above privilege may in special cases be exempted by Collectors on account of infirmity or old age.

4. Every pensioner or yeomiahdar is liable either to come up when summoned by the Collector for examination; or, if privileged on account of rank or from being gosha under the last rule, to be visited, in the former case by the Collector or by one of his European Assistants, and in the latter case by some trustworthy female deputed by the Collector, such examinations and visits being for

the purpose of ascertaining the existence and identity of the parties. The examination of persons other than those privileged on account of rank or from being gosha under paragraph 3 may be entrusted to Tahsildars and Deputy Tahsildars. Persons exempted from personal attendance to receive allowances, on account of age or infirmity, must nevertheless attend the periodical examination.

5. Pensioners and yeomiahdars exempted from personal attendance to receive allowances may be paid through their duly appointed vakils on the production of a vakalatnamah of the pension certificate referred to in paragraph 2, and of a certificate duly attested showing their existence and identity. The life-certificates last-named may be signed by Government servants, by pensioners, or by other well-known and trustworthy persons. Preference however should be given to Government servants and pensioners where these are available. Life-certificates signed by private individuals must be countersigned by some Government official; in rural villages by the Village Munsif or Curnam; in Military Cantonments by the Station Staff Officer; in Regimental Lines by some Native Commissioned Officer; and in large towns by some official likely to be acquainted with the circumstances of such cases, to be previously named by the Collector. Collectors are at liberty to admit as vakils persons selected from any class of the community. The vakalatnamah however must be duly registered in the Collector's office and must be attested by the person who granted the life-certificate in the same case, or by some other person belonging to the class of persons from whom a life-certificate would be accepted. In cases of suspected fraud the Collector is authorized, where the vakil or person signing the life-certificate are also pensioners, to withhold payment of their pensions from these persons pending investigation of the matter.

6. With a view to check fraud, a list of pensioners and yeomiahdars exempt from personal attendance to draw allowances, or from personal appearance for the purposes of examination, should be published annually in the District Gazette in English and in the Vernacular. The list should be in a tabular form showing the names and residence of the pensioners, their age, when the pension was granted, present age, amount of pension, names and residence of the persons granting the life-certificate, and of the vakil last appointed to draw the pension.

G. O., 18th February, 1867, No. 76; 13th April, 1867; G. O., dated 3rd October, 1876, No. 1,406; 26th May, 1877, No. 2,401; 19th December, 1877, No. 5,276.

133. Report of casualties.—The officers mentioned in paragraph 5 of the last order as having the duty of countersigning life-certificates will also be required to report casualties and will be held responsible for this being correctly done.

2. A reward of from Rupees 5 to Rupees 50 will be given, according to circumstances, for the earliest communication to the officer of Government through whom the pension has been paid, of any casualty among Civil Pensioners which has not been reported within three months from the date of its occurrence. The same rule will apply to the communication of information regarding marriages, entertainment in the public service, or provision in life in any other manner, in the case of persons whose stipends would be affected by such events.

3. To prevent the recurrence of mistakes as to casualties and lapses, lists of recipients of all pensions, Yeomiah, and money allowances should be published in the District Gazettes. Any changes that may occur should be duly noted and revised lists published every year in the prescribed form.

E. M. C., 2nd November, 1841, P. D. p. No. 176; 15th November, 1841; 17th June, 1847; Fort St. George Gazette, 1847, page 474; G. O., 30th January, 1877, No. 403.

134. Arrears.—When applications are made for the payment of arrears of allowances these should be submitted to the Board in the prescribed form. Collectors are authorized to pay arrears without sanction within six months from the date on which they accrued, but the sanction of the Board must be obtained for payment of allowances in arrear beyond six months. Allowances left in arrear for two years will lapse, unless the special sanction of Government is obtained for their continuance. The value of all allowances should be stated in Rupees, and information should be submitted on the same points as in the case of lapses. The age of the claimant of the arrears should be reported, and it should be stated whether his appearance corresponds with the descriptive roll.

7th February, 1842; 17th January, 1850; 10th June, 1850; 22nd December, 1851; 23rd April, 1875, No. 1,020.

135. Transfers.—The practice of transferring the payment of yeomiah and other allowances to districts other than those in which they were originally granted, is objectionable, as tending to

cause unnecessary trouble to public offices and to facilitate fraud. Such applications should not be submitted, unless there are strong grounds for the indulgence. When such applications are acceded to, the officer transferring the allowance will furnish the pensioner with the requisite certificate, and forward a duplicate to the paying officer with a descriptive roll of the pensioner in the prescribed form.

15th February, 1847; 11th August, 1853.

136. Leave of absence.—Yeomiahdars may be permitted to proceed on pilgrimage to Mecca or other places, and may draw their pensions during absence for a period of seven years. Applications to proceed to Mecca however should be submitted for the sanction of Government. With a view to prevent fraud during absence, an accurate descriptive roll in the prescribed form must be prepared of every Carnatic stipendiary or other pensioner proceeding on pilgrimage before departure, giving a description of the appearance, age, &c., of the pensioner at the period of his departure. Copies of these descriptive rolls should be forwarded to the British Political Agents in the different countries before whom the pensioners may be required to appear. In the

118 No. II of 1879.

134—Procedure on application by the legal representative of a deceased person for payment of Arrears of Pension or Money Allowance.—When a person applies, as the legal representative of a deceased party, for payment of arrears of pension or money allowance, the disbursing officer should require proof by affidavit or declaration in writing that the applicant is entitled to receive the payment asked for. Such affidavits and declarations are exempt from stamp-duty under Schedule II, Act I of 1879.

directed to the annexed rules for the commutation of pensions. The rules apply to pensioners of all descriptions, whether perpetual or for life only. No pension however in excess of Rupees 20 per annum is to be commuted, except in the case of secluded females, when the pensions may be treated in this manner if not in excess of Rupees 240 per annum. It is highly desirable to encourage a disposition on the part of all stipendiaries to obtain by the commutation of their pen-

sions the means of engaging in profitable employments, and commutation should therefore be encouraged whenever it has been ascertained that the character of the applicant is respectable, that the purpose is not to squander the money but to employ it profitably, and that there is a fair prospect of this being carried out. Applications for the commutation of Carnatic Stipends must be forwarded through the Chepauk Agent:—(1.) The Board are authorized to sanction, on the reports of the local authorities, and with the consent of the recipients, the commutation of all hereditary pensions and Malikanas to disposed Poligars or pensioned Rajahs, of the value of Rupees 20 and less per annum, at the rate of 20 years' purchase, or Rupees 200 for every 10 Rupees of annual pension. Allowances granted for the benefit of Institutions of a permanent character, as Mosques and Pagodas, and which have usually been regarded as perpetual, will also be commuted at the same rate, but with the previous sanction of Government. (2.) The Board may also authorize in the same manner, and at the same rate, the commutation of all personal pensions of Rupees 20 per annum and less, which may have been declared hereditary by Government on distinct references. (3.) With regard to grants for the support of Durgahs, Tombs, Tuckeyas, or Makans, which are not considered hereditary, but are liable to resumption or reduction on a lapse, the Board will be prepared to recommend to Government the commutation of the same at a rate depending on the ages of the incumbents, and the prospect of the continuance of the allowances beyond their lives, but not exceeding in any case the maximum of 15 years' purchase. (4.) The Board are also authorized to commute, on the reports of the local officers, and with the consent of the recipients, all life pensions of twenty Rupees per annum and less, at the rates entered in the Schedule shown in the Appendix; provided that the applicant for commutation is certified to be in good health at the time of application. (5.) With a view to prevent the fraudulent or erroneous re-issue of pensions commuted in whole or in part under the foregoing rules, Collectors are required to keep a separate Register in their offices of all pensions so commuted. This Register should be kept in the prescribed form, and must be referred to on every application for a commutation; and in every case submitted for the orders of the Board it should be distinctly stated that the Register has been examined. (6.) By the term recipient or recipients of a pension is to be understood the person or persons whose names are registered in the district lists, without reference to other members of the same family

who may participate therein. The consent of the head of the family, or of the registered recipients, will alone be deemed sufficient for the purposes of the commutation authorized by these rules; but the Collector may, if he see cause, order the distribution of the purchase money among the members of a family, in the proportion in which they may have been accustomed to participate in the pension. (7.) These orders are to be made known to all pensioners, and Collectors are instructed to endeavour to buy up all pensions of trifling amount at present. These petty payments, and the correspondence accounts and references connected with them, occupy much of the time of Collectors, the Board, the Accountant General and the Government, which might be much more profitably employed. Moreover many of the pensions, or the shares into which they are divided, are so small as to be wholly insufficient for the subsistence of the recipients, and will probably be gladly commuted in many cases on the favourable terms here authorized.

21st July, 1855; 6th November, 1856; 11th June, 1857; 23rd July, 1857; 5th April, 1859; 23rd June, 1859; Pro. of Govt. of India, 22nd Feb., 1860, No. 1,332, Fin. Dept.; 28th March, 1860, Misc.; 18th August, 1862.

138. Modification of grants.—The sub-division of Service Yeomiah is altogether prohibited, as, if this were allowed the objects for which they were originally granted would in a short time become unattainable. Subsistence allowances and hereditary allowances should not be sub-divided without very good grounds. These grants were usually made for the respectable maintenance of a particular family or individual, and the members of the family should look to the head of it for their support. The alienation of any portion of an hereditary pension by assignment is contrary to the spirit of Act XXIII of 1871, and Collectors are not bound to recognise or give effect to such assignments. At the same time should the family of a pensioner who are entitled to a share, or to maintenance, complain of non-participation, it is the duty of the Collector to dispose of the case on its merits. If the pensioner neglects to comply with the Collector's orders, the Collector should direct the proper amounts to be separately disbursed, or take such other measures as will secure the rights of all the members of the family.

2. In cases of lapses occurring where the grants are acknowledged to be perpetual, and where the new claimant is the legal heir according to the law or usage of the parties concerned, registry may at once be made in the new claimant's name and the payment con-

tinued, the circumstance being reported for the confirmation of the Board of Revenue. But it must be understood that except in cases where the pension is of the nature of private property or is an allowance in perpetuity in lieu of property given up to Government, pensions granted hereditarily cease when the hereditary line fails, and do not pass to adopted children. Lapses should be reported in the prescribed forms, and any original Sumud which may be forthcoming together with translations should be submitted. In reports regarding renewal of allowances for charitable or religious service which are perpetual on condition of service, it should be stated whether the service is still kept up. In the case of Yeomiahs for schools, the nature of the school and the necessity for keeping it up should be reported. Yeomiahs for offering up prayers for the State, or for the care of tombs, cannot be viewed as hereditary, and impoverished circumstances will not be accepted as a just ground for the renewal of an allowance. When any delay has taken place in making application for the renewal of an allowance it should be fully explained, as well as any difference between the sum applied for, and that originally granted. The age of all widows who may be claimants should be given. When an allowance is renewed for one life only, the fact should be distinctly explained to the grantee.

3. On the decease of a political stipendiary or members of a stipendiary family, the case will be taken into consideration by the Local Government and rules will, if necessary, be framed in the spirit of those prepared for the Mysore family, for the future regulation of the provision, if any, to be made for the heirs or dependants of the deceased stipendiary, or of the family to which he belonged. The Mysore rules are contained in the following Resolutions of the Supreme Government:—"1st. That in pursuance of the instructions conveyed in the Honorable Court's Despatch, No. 16 of 1855, dated the 4th July, the sum of Rupees 1,000 per mensem shall be added to the allowance (Rupees 2,096,) now received by Prince Ghoolam Mahomed, the only surviving son of Tippoo Sultan, the said increase to have effect from the 1st August 1855. 2nd. That the allowances received before the 26th October 1855 by the grand-sons of Tippoo Sultan varying from Rupees 543-8 to Rupees 132, be equalized, and a uniform stipend of Rupees 600 per mensem be assigned to each such grand-son for his life, lapsing at his death. 3rd. That the allowances now received by the grand-daughters of Tippoo Sultan varying from Ru-

pees 261 to Rupees 66 per mensem, be equalized, and a uniform stipend of Rupees 261 be assigned to each of the said grand-daughters for her life-time, lapsing at her death. 4th. That on the death of any of the grand-sons or grand-daughters of Tippoo Sultan, they being the children of sons of the said Tippoo Sultan, the Superintendent of Mysore Princes shall report the number and names and relationship of those relations who have been supported on the stipend of such deceased person, and that it shall be competent to the Government of India, on a consideration of all the circumstances then existing, to assign to each, or any of them, such pension or pensions as it may think proper. And whereas by Clauses 7 and 8 of this Resolution, the existing stipends of great grand-sons and great grand-daughters of Tippoo Sultan, being children of sons of the said Tippoo Sultan (whose fathers are now deceased), are to be raised to Rupees 200 and 100 respectively, it is resolved that on the decease of any grand-son, being the son of a son of the said Tippoo Sultan, the Government shall be at liberty to assign to the sons and daughters (now living and not being sons and daughters born of Khowasses) of such grand-son, pensions of Rupees 200 and 100 per mensem respectively, granting to the other relations who may have been supported on the stipend of the deceased, such allowances as it may think proper. And it is further resolved, that on application to that effect being duly made, the Government shall be competent once for all to commute the amount of pension which would be receivable by any great grand-daughter of Tippoo Sultan according to the foregoing resolution, to one sum payable to her during the life-time of her father by way of an advance for marriage and dower. 5th. That it be distinctly understood and explained to the members of the Mysore family, that children born of Khowasses after 26th October 1855, will not be entitled to any stipend or other provision whatsoever. 6th. That it be further understood and explained, that the stipends of all Begums and Khowasses will lapse, absolutely and finally, on the death of the stipendiaries severally. 7th. That the allowances now received by the great grand-sons of Tippoo Sultan, being the sons of a son of the said Tippoo Sultan, whose fathers are now deceased, be equalized, and a uniform stipend of Rupees 200 per mensem be assigned to each of such great grand-sons for his life-time. 8th. That the allowance now received by the great grand-daughters of Tippoo Sultan, being the children of a son of the said Tippoo Sultan, whose fathers are now deceased, be equalized, and a uniform stipend

of Rupees 100 per mensem be assigned to each of such great grand-daughters for her life-time. 9th. That the great grand-sons and great grand-daughters of Tippoo Sultan, being the children of sons of the said Tippoo Sultan, whose fathers are living, and who may be in the receipt of allowances under the operation of the orders of Government, dated 5th February 1840, shall, in the spirit of those orders, receive during the life-time of their father, a maintenance in the aggregate equal to one-third of the augmented stipend which will accrue to such father in accordance with the 2nd Clause of this Resolution, and no more. Provided that on the death of such father, the rule prescribed by Clause 4 of this Rule shall become applicable to such great grand-sons and great grand-daughters. 10th. That, on special considerations, the allowances now received by Nawab Ghoolam Allee, the nephew, and by his sister the niece of Tippoo Sultan, and by their mother the widow of the late Nawab Kureem Shah, be re-adjusted as follows, viz :—"To Nawab Ghoolam Allee Rupees 1,000 per mensem; To his sister Rupees 200 per mensem; To their mother Rupees 200 per mensem."

4. On Application from Collectors the Government will consider the desirability of continuing lapsed political pensions for the support of a pensioner's widow to the amount of one-half the lapsed pension.

7th January, 1822; 18th January, 1841.—Notes 1 to 4; 7th February, 1842; 29th August, 1842; 29th September, 1845; E. M. C., 20th January, 1846, R. D., No. 94; 29th March, 1847; 10th May, 1847; 7th May, 1849; 25th April, 1850; 10th June, 1850; 27th February, 1851; 27th February 1851.—Notes 5 and 6; To Collector of Cuddapah, 19th May, 1851, No. 996; 3rd July, 1851; 8th March, 1852; 10th March, 1857; 13th June, 1857; 3rd March, 1859; 2nd February, 1861; Despatch from Secretary of State, 9th December, 1863, No. 83; 4th February, 1864; 4th March, 1864, Misc.; 10th March, 1864; 27th June, 1865.

PUBLIC ENDOWMENTS.

139. • Choultries for native travellers.—The following are the rules regulating the grant of waste land as an endowment in aid of Choultries erected by private individuals :—(1.) No choultry built by any individual will be entitled to a grant of waste land, unless the special sanction of the Board has been obtained previously to its erection. When applications are submitted by Collectors, they should report the outlay proposed to be made by the parties, and should forward a plan of the proposed building. (2.) No endowment will be given to a choultry unless it furnishes accommodation for all classes of the community. The prescribed plan which provides two distinct buildings of similar size and description, one being intended for Brahmmins and Sudras, and the other for the remaining classes of the people, should be shown to parties applying for permission to erect choultries under the rules, not with a view to their adopting it in all its arrangements, but to afford some idea of the nature of the accommodation which it is expected will be provided for the different classes. It will not of course be always practicable to construct two buildings on opposite sides of the road, as exhibited in the plan, or to provide exactly similar accommodation in each building. The building for the classes other than Brahmmins and Sudras, should not under any circumstances furnish less accommodation than is shown in the plan. (3.) In no case will the extent of waste land granted for the support of a choultry of the above nature be greater than is subject to an assessment of sixty Rupees per annum. (4.) No two choultries on the same line of road will be considered entitled to grants of waste land unless a distance of at least 10 miles intervenes between them, except under such particular circumstances as may induce a Collector to consider himself authorized to recommend a deviation from this general rule. (5.) It will be the duty of every Collector to ascertain, from time to time, that the choultries for which grants of land are given are kept in good

repair, and the proper establishments maintained for the benefit of travellers. (6.) Every grant of land made for objects of this nature will be null, as soon as the object for which the choultry was built is abandoned. (8.) A yearly return of choultries, in the prescribed form should accompany the Endowment Fund Report, forming an enclosure to it.

2. Choultries should not be permitted to be occupied wholly or partially for any purpose to the exclusion of the persons for whose benefit they were originally provided. They should not ordinarily be used in connection with the public service.

3. In cases where the endowment of these institutions is within Rupees 100 per annum, the management may be entrusted to any private individual of respectability who may be willing to undertake the trust, on condition that he maintains the buildings in repair, and appropriates them solely to the use of travellers. As an alternative it will often be desirable to vest the charge of the charity in a small committee chosen from the inhabitants of the nearest village, the village head-man being ex-officio one of its members.

4. Where the entire control of such buildings is retained under Government management it will be advisable to vest some Taldar or Village official stationed in the neighbourhood of the Choultry, with a general supervision over the distribution of food and the internal economy of the institution.

5. The distribution of food, raw or cooked, at Choultries falling under the Regulation and managed direct by Government should be discontinued where the terms of the endowment permit of it, the funds thus liberated being devoted to the extension of the charity in any less objectionable direction. When the conditions of the original trust do not permit of this reform, raw food only should be issued, and endeavours should be made to insure the distribution being made to all classes of the community, care being taken that it is restricted to *bona-fide* travellers. No person should be considered a traveller who remains at any particular Choultry more than twenty-four hours, unless detained by sickness.

6. When a choultry has been erected under the rules, it should be notified by beat of tom-tom that the building is open for the reception of travellers.

20th August, 1829; 19th January, 1832; 8th August, 1836; 25th May, 1848; 29th April, 1850; E. M. C., 8th April, 1850, Revenue; 11th March, 1852; 11th January 1859; 6th March, 1860.

140. Schools.—It is the duty of Collectors to prevent the appropriation of the proceeds of an endowment to purposes contrary to the intentions of the donors. But it is unnecessary that any further interference should be exercised with schools for Hindoo or Mahomedan religious instruction, supported by charitable Grants of former Governments, than will suffice to secure this result.

18th March, 1841.

141. Use of native public buildings.—The attention of Collectors is drawn to the annexed remarks of the late Court of Directors on the subject of the appropriation of native edifices:—"In our Despatch of the 30th March, No. 4, 1842, para. 5, we have expressed our hope that, in the use to which the Tomb at Secundrabad has been applied, offence has not been given to the religious feelings of the Mahomedan population. We think it further necessary to draw your attention to the sentiments conveyed you in our Despatches of the 28rd of February 1818, para. 26, and 26th April 1820, paras. 181 to 183, viz., that the credit of our administration is connected with the preservation of such a memorial of the former splendour of the Indian Empire, and that it is essential to the character of our Government that the religious prejudices and rights of the Natives, whether of the Mahomedan or Hindoo persuasion, should, on all occasions, be respected and maintained. We find it difficult to reconcile with these sentiments the idea of Acbar's Tomb at Secundrabad being employed as a receptacle for Prisoners, and unless you shall be of opinion that there is ample ground for our being satisfied on that point, we desire that such an appropriation of the building may be immediately discontinued."

Court's Despatch to Government of India, 4th May, 1842, No. 5; 13th October, 1842.

142. Temple Committee rules.—The following is the text of the Government rules providing for the supply of vacancies to Managing Committees appointed under Section VII, Act XX of 1863:—(1.) On the occurrence of a vacancy, the remaining Members of the Committee shall forthwith give public intimation of such vacancy by advertisement in the District Gazette, and by causing a written or printed Notice thereof to be affixed to some conspicuous place in each Religious Institution under their management. (2.) The Advertisement and Notice shall set forth the name of the Member in whose stead a new Member is to be elected; the date on which the vacancy occurred; and the place, day, and hour fixed

for the election by the remaining Members of the Committee. (3). The place of the election shall be the principal Religious Institution under the management of the Committee, of the Kasba town of the District, or of the Taluk, in which the Institution where the vacancy occurs is situated. (4). The day to be fixed for the election shall not be earlier than one month, or later than three months, from the date on which the vacancy occurred, and within those limits shall, as far as practicable, be so fixed as to enable persons living within the jurisdiction of the Committee, and entitled to a vote at the election under Rule XIII, to attend and vote for a new Member. (5). The voting shall commence at 6 A. M. and close at 5 P. M. of the day fixed for the election. (6). The remaining Members of the Committee shall appoint a sufficient number of respectable and trustworthy persons as Tellers to receive and register the votes of the electors. No person shall be appointed a Teller who is himself a Candidate for the vacant office, or the agent of such Candidate. (7). The remaining Members of the Committee shall make such arrangements for taking the votes of the electors, as will admit of all voters having reasonable time and opportunities to register their votes within the hours fixed, and shall appoint not less than two Tellers to each office where the votes may be given. Each elector shall declare to the Tellers, in writing, the name, residence, occupation, or other description of the person for whose appointment he votes, as well as his own. (8). The Tellers shall immediately enter the names, &c., of the elector and his nominee in a book which shall be provided for the purpose by the Committee, and shall require the voter to attest the registry by signature or mark. The vote papers shall also be duly filed by the Tellers. (9). The Books of Registry shall be in the prescribed form, and at the close of the voting shall be signed by the Tellers who took the votes therein registered. (10). The result of the election shall be declared by the remaining Members of the Committee within twenty-four hours after the closing of the voting. (11). A notice, containing the result of the election and signed by the remaining Members of the Committee and the Tellers, shall, without delay, be published in three successive issues of the District Gazette, and affixed to some conspicuous place in each Religious Institution under the management of the Committee. (12). The Registry Book of Votes, and files of voting papers, shall be kept open, for the inspection of the electors for a fortnight, after the result of the election has been declared, in a convenient place at the town where the election took place, and shall be care-

fully preserved by the Committee among their Records. (13). The following persons will be entitled to vote at elections of Members of Committees:—(a). Owners of lands, situated within the jurisdiction of the Committee, and paying an annual revenue to Government of not less than Rupees 20. (b). Owners of landed property, situated as aforesaid, wholly or partially exempted from the payment of revenue to Government; but which if not so exempt would be liable to an annual payment of Rupees 20. (c). Owners of house property, situated as aforesaid, of the estimated value of Rupees 250 and upwards. (d). Occupiers of houses, situated as aforesaid, of the annual rental of Rupees 20 and upwards. (e). Persons in the employment of Government on salaries of Rupees 150 per annum and upwards, or in the receipt of pensions from Government of the like amount. (f). Possessors of private income to the amount of Rupees 150 and upwards. (g). Persons supporting any Religious Endowment under the management of the Committee by annual payments of not less than 50 Rupees, or a donation of Rupees 500. (h). Graduates of any University who have resided for six months prior to the election, within the jurisdiction of the Committee. (i). Any person not qualified as aforesaid, and claiming to vote must establish his right to the satisfaction of the Committee: Provided always that no person shall be entitled to vote at any election unless he professes the religion for the purposes of which the Religious Institution under the management of the Committee was founded or is maintained, and is interested in its maintenance and is not a Minor: Provided also that no person shall be entitled or allowed to vote unless he has been registered as a voter at least seven days before the occurrence of the vacancy at which he desires to vote. (14). Every Committee shall keep a Register of Voters, in which shall be entered the name, occupation, or other description and qualification of every person entitled to vote at their elections; and every person satisfying the Committee that he possesses the qualifications hereinafter mentioned shall be entitled to be registered as a voter, and be furnished with a copy of the entry of his name, &c., in the Register. (15). No person shall be entitled to more than one vote for each vacancy. (16). Voting by proxy shall be allowed only in the case of absentees supporting Institutions under the management of the Committee by annual payments of Rupees 500 or upwards, or donations of Rupees 5,000. The authority produced by the proxy must have been executed before a public Officer not below the grade of Sub-Magistrate, and attested by him.

(17). Voters proved to have wilfully registered more than one vote for each vacancy shall thereby be disqualified for again voting, and their names shall be removed from the Register. (18). The person receives, who the largest number of vote shall be declared duly elected as a Member of the Committee, and in the event of two or more persons having an equal number of votes, the selection shall be determined by lot. (19). Any person proved to have given directly, or indirectly, any valuable consideration whatever in return for a vote shall be thereby disqualified from being elected. (20). The election of any person, except in conformity with these Rules, shall be null and void.

Gazette Notifications.

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IRRIGATION AND OTHER PUBLIC WORKS.

143. Relations with Public Works Department.—The Collector's procedure in reference to the Public Works Department is detailed in the Public Works Code, and Collectors should make themselves acquainted with it.

2. Collectors should be specially careful never to make representations adverse to the Public Works Department without having previously discussed the matters referred to with the local head of the department.

3. Remarks by the Revenue authorities, regarding works under the supervision of Taluk Overseers, or applications made by them for reports or information should be addressed to the Executive Engineers and not to any subordinate.

4. The officers of the Revenue Department should render all reasonable assistance to the Public Works Department, in obtaining supplies, procuring labor, &c., and any taluk servants who directly or indirectly may throw difficulties in the way of the Public Works Department will be severely punished.

5. On a requisition being made to that effect, Collectors will permit the cash chest of executive officers of the Public Works Department to be placed in the Taluk Treasuries. Collectors will also give such aid to the Public Works Department in regard to remitting money to the subordinates as they are able to do without impairing the efficiency of their own department.

6. The forms of address between the Revenue and Public Works departments will be found in another part of this volume.

7th May, 1857; 7th January, 1859; G. O., 26th August, 1859, No. 2,016, P. W. D.; 31st August, 1859; 20th March 1863; 3rd August, 1864, Misc.; 24th March, 1868, No. 752, R. D.; 5th June, 1863; G. O., 11th June, 1876, No. 1,313, Revenue.

144. Powers to sanction works and repairs chargeable to Public Works grant.—During the rainy season, or in the event of a flood, the Collector or any of his subordinates may sanction an

emergent work for the protection or immediate repair of Irrigation works, roads, bridges, or river bunds, to be executed by the Revenue Department in the absence of a competent member of the Public Works Department, and without limit as to amount.

2. The powers of Collectors as to sanction of ordinary repairs to Irrigation works or to Revenue buildings falling under the Public Works Budget will be found described in the Public Works Code.

28th November, 1861; 9th April, 1862; G. O., 24th January, 1863, No. 213; 3rd February, 1863; 7th November, 1870, No. 6527.

145. Execution of works chargeable to Public Works grant. No work of any description for whatever purpose required is to be commenced before the plans and estimates in full detail have been submitted for approval by and have received the definitive sanction of Government in the Public Works Department. The officers of the Public Works Department have been instructed on no account to pay for works the execution of which appertains to them, should such works have been undertaken by others without their authority. The Government have announced that any violation of these orders will subject the officer concerned to a mark of their severe displeasure, and that they will hold him personally responsible for any unauthorised expenditure that may be incurred.

2. When a public work belonging to the Public Works Budget is carried out under the superintendence of a Revenue officer, the funds will be supplied by the Executive Engineer of the division to the Collector of the district.

3. Advances to a Collector to enable him to carry out Public Works will be made on general account and not on account of specific works.

4. Subordinate Revenue officers entrusted with the execution of works will obtain funds from the Collector.

5. Collectors and Revenue officers under them who may be entrusted with funds for the execution of Public Works will keep accounts and render returns in such forms and at such times as may be prescribed, and the Examiner of Public Works Accounts will, when inspecting the accounts of Range Officers, take the opportunity of assisting Civil Officers with his advice on any points in connection with Public Works Accounts on which they may require it.

6. Subordinate Revenue officers will be in account with the

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Collector of the district, and he alone will be in account with the Examiner of Public Works Accounts.

7. The Examiner of Public Works Accounts will supply all forms to be used in accounting for Public Works Expenditure.

8. A completion certificate will be prepared by the Revenue officer on the completion of each work, and will be submitted through the Collector of the district to the Examiner of Public Works Accounts for final audit.

10th October, 1864; 10th October, 1864, Misc.; 7th March, 1865, Misc.; 30th May 1865, Misc.; 2nd November, 1867; G. O., dated 20th September, 1867, No. 2523, R. D.; 16th January, 1868; G. O., 9th June, 1876, No. 1010, Revenue.

146. Control of water-supply.—The officers of the Public Works Department are to exercise complete control over the distribution of water in larger works of irrigation, for which separate establishments are allowed; but the management of the water-supply of smaller works continues under the Revenue Department.

2. Collectors are responsible that the Government water is not wasted, and where necessary they should adopt proper measures for securing a systematic economy in its use.

3. The right of Government to regulate the distribution of water from new irrigation works is liable to be seriously compromised if muchilkas are taken from land-holders binding them and the Government to certain conditions in the event of an ancient or other work being constructed. Care should be taken to avoid this course. On the contrary it should be notified on occasion in the District Gazette and in the Collector's and Tahsildar's Offices that the privilege of benefitting by a new work is permissive on the part of Government, and that the Government reserve to themselves the full control and disposition of the supply.

23rd September, 1858; 17th February, 1872.

147. Conservancy of private works of irrigation.—When a private tank is in such a condition as to give cause for apprehending damage to public property, the repairs have sometimes been executed by the Public Works Department at the request of the Collector, and in such cases it has often been found impossible to recover the cost of the repairs from the proprietor of the tank. This practice is no longer permitted without the special sanction of Government.

2. Collectors should warn Zemindars and Mutadars of the responsibility resting on them to make good any damage that may

happen to railway works, from their neglect to maintain in good order the tank and channel bunds in their estates, or to see that the calingulahs, &c., are in an efficient state.

3. Officers of the Public Works Department are now to represent to the proper authority any liability to damage which may be incurred by works under their charge from neglect by private proprietors, with a view to the necessary legal steps being taken to force these proprietors to adopt measures for obviating the threatened damage. When a representation of this kind is made to a Collector, it will be his duty to institute such legal proceedings as the nature and circumstances of the case may require.

G. O., dated 10th April, 1867, No. 827; 10th May, 1867; G. O., dated 7th December, 1872, No. 2,931, Public Works Department; 16th January, 1873.

148. Conservancy of Government works of irrigation.—The special attention of Village Officers should be drawn to the following rules on the subject of the protection of works of irrigation.

2. The bunds of tanks are to be carefully inspected, and holes or other trifling damages repaired according to established custom.

3. When heavy rain falls, the Taluaries must be sent to watch the bunds, and must immediately report any appearance of danger.

4. The Munsiffs or other village officers must inspect the tanks as often as possible.

5. When a breach appears likely to happen, the village coolies must be summoned and employed in the usual means of preventing it.

6. Notice of danger must be sent in good time to the nearest officer or subordinate of the Public Works Department.

7. When a breach has taken place, the village coolies should be at once employed in forming a ring bund to save the cultivation.

8. The Executive Engineer will see that all work is duly and fairly paid for, except those repairs which the people are bound to perform, and which the Revenue officers are empowered and required to enforce.

9. When earth is taken for the repair of breaches in river and channel embankments from valuable land, compensation is to be given, the amount being decided by the Revenue authorities. It should be considered as coming under the head of 'materials' in Section 5 of Act I of 1858.

10. The Tahsildars will without fail report to the Collector

cases of neglect of ordinary measures for the safety of tanks, and will warn the people that no claims of remission of revenue will under such circumstances meet with attention.

11. Tahsildars and their subordinates will visit as many tanks as possible before and during the monsoon, to see that these orders are carried into effect.

12. Ryots may raise temporary dams on the calingulahs of Government tanks when the crest of the calingulah is below full tank level on the following conditions:—(1.) The materials used for stuffing the spaces between the dam stones of calingulahs must be such as may be readily removed or washed away by the rush of water in case of danger to the tank and must not be higher than 6 inches above full tank level.—(2.) The tanks must be carefully watched by the Niringanties and others day and night during the setting of the periodical rains as also in rainy or stormy weather. (3.) The temporary dam must be wholly or partially removed as circumstances require when the water rises to such a level as to indicate danger to the tank. (4.) All calingulahs must be cleared at least once a year to prevent the stuffing between the dam stones becoming hardened to such an extent as not to admit of being readily removed or washed away by a rush of water. (5.) The Village Officers and the Niringanties are held responsible that all necessary precautions are taken to ensure the safety of the tank.

13. In the case of works such as chains of tanks, tanks adjoining public roads, and lines of Railway, the clearance of the calingulahs at least a fortnight before the usual date of the setting in of the periodical rains must be insisted on unless close watching can be ensured. Collectors must decide, in communication with the District Engineer, with reference to the circumstances of each tank of this class, whether the bunding of the calingulahs may be permitted, and may impose such restrictions as they think proper.

14. The placing of bunds on, or in front of, surplus weirs the crests of which are at full tank level, is distinctly prohibited.

15. Collectors should be careful not to permit any encroachments on Tank bunds by the holders of lands lying under them. Where such cultivation has been carried on for a series of years, and where the safety of an important irrigation work is at stake, it will be advisable to purchase the land rather than run the risk of having the tank injured.

16. The orders given above apply to river channels, alicuts, sluices, &c., as far as circumstances allow. They are not necessarily applicable to works under the direct supervision of the Public Works Department.

17. It is the duty of Collectors to see that the customary labor on Irrigation Works is performed in each village of their districts as authorized by section 6 of Act I of 1858. This customary labor is invariably to be performed by the Ryots themselves, or at their expense, except in cases where the villagers have agreed to the payment of a cess in lieu of it. Only such labor as is customary can be exacted, and no precise money limit can be laid down. In most districts it will include the following :—(1.) To fill up gullies or other inequalities caused by rain, the treading of cattle, &c., upon the bunds of tanks and channels. (2.) To check the growth on bunds of the prickly-pear and any similar rank and pernicious weed. (3.) To clear away such underwood from the bunds of tanks as may be considered by the Executive Engineer to be injurious. (4.) To clear out the deposits from tank sluices, and from river and spring channels to such an extent as will afford a sufficient opening for the supply of water to flow to the Ryots' fields. (5.) To clear and repair the earthwork of petty and branch channels, and clear away the accumulations in all channels issuing from tanks which obstruct the flow of water to the fields. (6.) To keep in order the supplying channels of tanks to such extent as is sanctioned by local custom. (7.) To watch the bunds of all tanks during rainy weather; to turf the parts acted on by the waves which appear leaky; to open and close the calingulabs; and generally to perform minor duties of this nature to prevent breaches and other accidents. (8.) To construct ring dams at breaches, and where requisite to temporarily strengthen the bunds of tanks during the season of cultivation. And, in general, by that constant care and attention which residents on the spot can alone exercise, to preserve the works of irrigation, in which they and the Government have a common interest, from those small injuries which, if unchecked, will lead to serious loss and expense. (9.) To uncover the sluices in tank bunds, so as to enable the Officers of the Department Public Works, to inspect them in case they should require repair.

18. When prickly-pear has accumulated to a great extent on tank or channel bunds, the cost of removing it should not be charged to the villagers. When however clearance is once effected, the vil-

lagers should be required to keep down the growth as customary labour. Cases will be brought to notice of Collectors if necessary by the Public Works Department. All clearances or re-clearances will be carried out by the Revenue Department.

19. Trees such as the *Acacia Arabica*, and grasses used for thatching, as well as the grass used as food for buffaloes and milch cows and known by the native name of "Tandan kuttay," may be planted along the outer edge of the water-spreads of tanks either by the inhabitants of the village on permission previously obtained, or by the Revenue authorities from the Jungle Conservancy Fund. No puttahs should in this case be issued for the land, and no revenue should be derived from it or from the trees, except in the case of trees which have been planted by Government.

20. It is of much importance that the communal rights of the villagers in all grazing ground, including, of course, the beds of tanks when dry, should be carefully maintained, and any step calculated to lead to a supposition that individual rights can be created in the land forming the water-spread of a tank, should be carefully avoided.

18th November, 1858; 13th July, 1859; 25th July, 1859; 21st September, 1859; 23rd December 1859; 25th April, 1860; 6th April, 1861; 2nd August, 1862; 27th October, 1862; 18th January 1864; 28th March, 1868; 17th August, 1869; G. O., 5th July, 1875, No. 1,895, P. W. D.; 9th July, 1877, No. 3,182.

149. Charge of buildings.—When the Revenue Department vacates or relinquishes the use of a public building, the Collector must make over the building formally to the custody of the Public Works Department. That department will take the orders of Government as to the future disposal of the building.

2. Old fort walls or other old buildings should not be offered for sale to private parties until a reference has been made to the Officers of the Public Works Department as to whether the materials are likely to be wanted for public buildings or for municipal improvements.

G. O., 19th July, 1861; 26th July, 1861, No. 1,342; G. O., dated 27th February, 1874, No. 271; 20th April, 1874; G. O., 29th May, 1877, No. 157, Public Works; G. O., 9th June, 1877; G. O., 26th September, 1877.

150. Petty Construction and Repairs of buildings.—The Government of India have defined Petty Construction and Repairs of Buildings under the Civil Budget in the following terms:—"The

following classes of works shall not be considered as Public Works in the sense of requiring to be provided for in the Public Works Budget Estimate, and disbursed under the Public Works Department rules, unless they are to be executed by the agency of the Public Works Officers, but their construction or repair may be provided in the Civil Estimates under each department, as petty construction and repair. (a.) Duly authorized shelter for establishments, whether bungalows of a temporary character or huts. (b.) Police Lines and buildings, except large Police Stations. (c.) Educational buildings, with the exception of large permanent structures. (d.) Any buildings, permanent or temporary, of which the cost is under Rupees 1,000 each; but alterations, additions, or repairs to buildings in charge of the Public Works Department, and borne on the returns of that department, as recognized State buildings, will not come under this class of works. Grants-in-aid to such works as though constructed by private agency, would, if carried out at the expense of the State, be Public Works, will be Public Works charges; and grants-in-aid made to Special Funds, with the object of assisting in such constructions, will fall into the Public Works Estimates."

2. Previous to the submission of his budget, the Collector should, in consultation with the District Engineer, decide what works under the head of Petty Construction and Repair should find place in it for the ensuing year. In selecting these works, preference should be given to those which are considered emergent, and the completion of which within the next official year is desirable, and next to such as have been already commenced and remain unfinished. The several works should be distinguished in the budget under the two distinct heads of Original Works and Repairs, arranged under the several major heads of Land Revenue, Customs, Salt and XXVII, Miscellaneous. All the works entered in the budget should be such as can be executed by the Revenue Department with the unskilled labour available on the spot. The list of works should invariably accompany the Revenue budget.

3. Large works, the cost of which may exceed 1,000 Rupees and which cannot be executed without the agency of the professional department, the District Engineer should be requested to embody in the budget submitted by him to Government, in the Public Works Department. Collectors should take care that this requisition is made in time to the District Engineer.

4. Petty repairs to office-buildings of Collectors, and their

Subordinates, Talook Cutcheries, Sub-Magistrates' offices, etc., should be entered under the head of Land Revenue. Charges for erecting pandals should be provided for under Petty Construction and Repairs. The construction and repair of Sea Custom buildings and Sayer or Land Custom Chowkies should find place under the head of Customs.

5. Subsequent or prior to the entry of the works in the budget, estimates for them should be submitted for the sanction of the Board or Government as the case may be, and should bear the countersignature of the Collector and the Superintending Engineer. No new work entered in the list of Petty Construction and Repairs, likely to cost more than 5,000 Rupees, can be commenced until Government have sanctioned the plans and estimates. Estimates or new works likely to cost 2,000 rupees and less, and those for repairs to existing works will be sanctioned by the Board. Collectors may sanction repairs or improvements costing not more than Rupees 100.

6. After the necessary sanction is obtained for estimates the execution of the works may be proceeded with; but in no case may the allotment in the budget for the year be exceeded. If in the course of the year the allotment assigned for a particular work is found insufficient, and its completion within the year is indispensable, the Collector should apply for the sanction of the Board to transfer the allotment of some other work of less importance, the execution of which can be deferred till another year without inconvenience.

7. Payments on account of these works and the regulation of the outlay incurred on them from the Revenue allotment will rest entirely with the Revenue officers to whom the officers of the Department of Public Works will afford such aid and advice only as may be necessary.

8. Money can be drawn within the Budget provision, under the authority of the Collector, either from the Huzur or Taluk Treasury.

9. All actual charges paid from a Treasury on account of such works should be entered under the head "Petty Construction and Repairs."

10. In cases in which works may be executed at a distance from the Talook Cutcherry, or in which they may be entrusted to

Depnty Collectors having no Treasuries under their charge, it will become necessary to make advances for the execution of the works. All such advances should be entered in the Treasury Accounts furnished to the Accountant General as actual charges under "Petty Construction and Repairs," subordinate to the major head of Land Revenue, etc., to which they may appertain. The advances should be made separately for each major head.

11. At the close of every month, the officers under whose immediate supervision the several works are executed, should forward to the Collector a progress report of the works. These progress reports should show only the actual expenditure inclusive of any advances which may have been unavoidably made to work-people or for materials. Under the present system the necessity for advances must be very rare. Officers who may draw advances from any Treasury for the execution of works under their charge should append to the monthly progress reports submitted by them, a memorandum showing the adjustment of advances drawn by them for each major head of Land Revenue, etc.

12. The above officers should also submit with their monthly progress reports a memorandum, in the prescribed form, showing the adjustment of expenditure incurred by them by the submission of bills, a list of these bills being given at the foot of the memorandum.

13. After the receipt of the bills from the officers carrying out the works, Collectors should forward them to the District Engineer for countersignature and return if the amount exceeds Rs. 500.

14. On the 10th of each month, Collectors should submit to the Accountant General a statement in the prescribed form, showing the expenditure incurred and their adjustment by the submission of bills in the previous month on account of Petty Construction and Repairs. An enclosure should be attached to the statement showing the advances made to different Executive Officers, and the adjustments of such advances up to the end of the month.

15. Collectors should further furnish a progress report of "Petty Construction and Repair" works under execution in the prescribed form, at the same time as they send in the statement of expenditure. In order to do this, Collectors should supply officers who may be entrusted with the execution of works under Petty Con-

struction and Repairs with the necessary forms and instructions for their guidance.

16. Care should be taken not to include in contingent bills items of charges which are properly debitable to Petty Construction and Repairs.

17. If, in the course of the year, any work not entered in the budget is found to be absolutely required, Collectors should represent the matter to the Board, and obtain their sanction for incurring the charge, in which case but not otherwise the charge will be admitted.

18. The utilisation of the full amount of the provision under Petty Construction and Repairs within the official year is a matter of importance, as unexpended balances lapse. Whenever it becomes certain that any portion of an allotment will not be spent within the year, the Collector of the district should immediately advise the Board of the fact.

G. O., 14th March, 1867, No. 623; 11th May, 1867; 8th October, 1867; G. O., 26th September, 1867, No. 2,263, R. D.; 12th March, 1868, No. 1,505; G. O., dated 26th May, 1868, No. 1,460; G. O., dated 26th June, 1868, R. D., No. 1,791; 29th September, 1868; 21st May, 1869; 8th June 1869; 15th April, 1874; G. O., dated 26th August, 1875, No. 1,228; 23rd September, 1875.

151. Quarrying by Public Works Department.—The following are the rules prescribed by Government regarding the use of waste land by officers of the Public Works Department, for the purpose of quarrying materials, such as earth, stone, and gravel, for the construction of Government Works:—(1). As a general rule, Government waste lands will be available for the excavation of materials for making and repairing roads embankments tank bunds and similar works, the property of Government, without reference to the Revenue authorities. (2). When the material required is excavated and removed departmentally, that is to say under the direct supervision of the Public Works Department the Range Officer or Divisional Overseer will satisfy himself by communication with the villagers or otherwise that the land to be operated on is really and *bonâ fide* unclaimed Government waste, and will take measures to mark out the limits within which quarrying or digging is to take place, taking especial care that existing roads are not injured, and that all pits are sunk at a reasonable distance from the roadside. (3). In cases where a large quantity of material exists, which is likely to be required as a permanent source of supply, the Tahsildar is to be asked to

hand over the land to the department as a Government quarry. (4). In all cases, other than those where the occupation is of a strictly temporary nature, intimation will be sent to the Tahsildar; in order that darkhasts may not be accepted for the land without previous communication with the Department Public Works. (5). Where contractors are employed to quarry in Government land, the Range Officer is to issue a certificate to the contractor, stating that he is authorized to quarry a certain quantity of material in certain waste lands. The Public Works officers are to be responsible that encroachments on roads are not made by contractors in the same way as if the operations were conducted departmentally. (6). Curmams and Monegars will give the Department Public Works Officers all the information they may require as to the position of waste lands in their respective villages, and report to the Tahsildar whenever a quarry or excavation is opened. (7). When new lines of road or embankments are laid out, through Government waste land, a margin is to be marked out at a maximum distance of 22 yards from the centre line of the road on each side.

2. The following are the similar rules relating to private lands:—(1). Any one encroaching on private lands for materials, without the consent of the owner, whether he be a contractor or Government servant, will be held personally responsible for his acts if sued in the Courts, except in cases of proved emergency. (2). Officers of the Public Works Department and their contractors are forbidden to enter on private land without permission from the owner. (3). When excavations are made in private land, officers of the Department of Public Works are to make a point of measuring up the work with least possible delay. (4). Tahsildars will aid in every way in making amicable arrangements for permission to dig, and every opportunity should be taken to secure a space of ground adjoining tank bunds and other embankments from whence materials can be dug when required for repairs.

3. Whenever practicable excavations for repairs of tanks should be made in the tank bed.

G. O., 10th June 1872, No. 1,433; 15th August 1872.

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SANITARY AND MEDICAL.

152. **New towns.**—The following remarks of Government regarding the regulation of sites for towns likely to be erected in the vicinity of Railway Stations, may be read in that connection, and also with reference to other cases where new towns are formed. Instead of the permanent puttah mentioned in the early part of the quotation, special title deeds are now provided:—“It seems to Government that too much should not be attempted, and that the Regulations laid down should be confined to such as may be necessary to ensure width and straightness to the streets, and to guard against overcrowding, with a small provision for drainage. Where there may be waste land, the property of Government, conveniently situated for the purpose, streets and house-grounds may be marked out; and sites may be given to applicants on certain terms, such as building within six months or other fixed time, a payment of a small sum for a stone or masonry side drain in front of the house, and an annual payment for the ground. Some conditions of this kind are necessary, otherwise people are prone to get grounds, and then neglect for years to occupy them. There should be no stipulations as to the style of building; except some very general ones (as for example that the house should be either tiled or terraced, not thatched) in parts reserved for the better classes, where also the ground should be larger. The grounds in those parts designed for the poorer classes should be smaller; and the occupants should be prohibited from sub-dividing them. Subject to those or other similar conditions, the land should be made over in full proprietary right: with a permanent puttah specifying the conditions, to constitute a title deed. “At stations where there might be no unoccupied Government land at hand, the new population would necessarily settle on private land. But in this case also much might be done by the influence of the Collector and of the railway authorities combined, to ensure attention to the points above indicated. In particular, all land, except Enam and Zemindary, would be of course liable to the tarum assessment; Government would be prepared to relinquish this payment on land *bonâ fide* occupied with buildings, streets, &c.,

in these situations; and this concession would go far to make the puttahdar willing to conform to such rules as those above suggested. He would of course be at liberty to levy a rent on his land thus occupied; and the municipal fee or tax for draining, &c., would be levied. Whether there might be a town site laid out on Government land or not, no restriction should be laid on the building of houses on any private ground where it might suit individual convenience to settle, except such as relate to the particulars above specified. "Under such a system as that above set forth, little would be gained at first except scope for future improvement. There would be width and straightness of streets, and each house-ground would be of sufficient size. But these would be no inconsiderable advantages, and others might be expected progressively to develop themselves. Various inducements would be in operation to promote improvement. The sight of the neat and substantial railway buildings; intercourse with the railway officials of various grades; occasional visits to Madras and other places; the cheapness of some materials by reason of the railway; increasing wealth on the part of some at least, it is to be hoped; the emulation arising when once a beginning should have been made; all these would operate to produce the effect sought, more surely than the direct interference of Government. Certainly, the improvement thus effected would be more likely to spread; in the other case, all would be looked on as a Government work, and there would be no thought of attempting to imitate it. "The Board of Revenue will communicate these observations to the Collectors of those districts, which will be traversed by the railway for their information and guidance. Where Government waste land may be available in the vicinity of the railway stations, Collectors will take up a moderate extent on each side of the line, and make it out in streets and house sites, to be given for occupation to intending settlers."

2. The main points to be kept in view in these cases are ample roadway, good ventilation, facilities for drainage, and conservancy of the water-supply so as to keep the source pure and to turn it to the utmost advantage.

3. Tahsildars should be held responsible for preventing unauthorized and disorderly squatting.

Ext. Min. Con., 28th September, 1855, R. D., No. 1,994; 15th November, 1855.

153. Cattle disease.—In order to prevent as far as possible mortality amongst farm stock, ryots should be induced by all legiti-

mate means to follow the directions for the treatment of disease contained in the Cattle Disease Manual. This publication has been translated into the several vernacular languages and distributed throughout the rural parts of the Presidency, and the medicines prescribed can be readily compounded with ingredients procurable in the bazaar of every large village. It is probable however that, owing to ignorance or want of faith in the system, the remedies which the author of the Manual found so efficacious are often not applied. Even the simple expedient of segregating the healthy cattle from the diseased is not unfrequently neglected. Collectors should endeavour to remove the prejudice and ignorance which prevails on this subject by impressing upon their native subordinates and upon the Zemindars of their districts the importance and efficacy of the prescribed method of treatment, and the desirability of resorting to it on all occasions.

2. The skins of animals which have died of cattle disease should invariably be destroyed.

3. Collectors will apply for sanction to introduce Act II of 1866 wherever they may consider such a course desirable.

9th June, 1867, No. 3466; 2,7th April, 1876; G. O., 18th July, 1876; 23th July, 1876, No. 1,010, R. D.; 9th October, 1876.

154. Birth and death registration.—The system of registering vital statistics inaugurated in 1865 has been now so long in force that village officials have no excuse in sending in incomplete or inaccurate returns. Collectors and Divisional Officers will endeavour by personal attention to the matter, and by communication with village officials to secure a constant improvement in the returns. The danger of inducing falsification of returns by injudiciously strict pressure must on the other hand not be overlooked. Real improvement will necessarily be gradual.

2. Collectors are at liberty to bring forward for grant of small rewards the cases of those village curnams whose registers of vital statistics appear to be exceptionally well prepared.

3. Collectors should impress on Zemindars the importance of furnishing through their curnams correct and punctual information on vital statistics.

4. In cases of daily reports of cholera deaths, advantage can

often be taken of the assistance of the police, whose information will serve as a check on the village returns of mortality.

4th March, 1868; 30th January, 1872, No. 206; 30th January, 1872, No. 211; G. O., 21st July 1873, No. 762, Revenue; 5th February, 1874, No. 221.

155. Persons apparently drowned.—Collectors should make known in their districts the substance of the "Instructions for the treatment of persons apparently drowned," copies of which pamphlet have been distributed to the districts in several languages.

7th July, 1874, No. 1,711.

156. Christian burial grounds.—European Christian burial grounds are under charge of Collectors and Divisional Officers, and should be inspected yearly by them or by the Covenanted Assistants. A brief report of the condition of the burial grounds should be made to Government through the Department of Public Works. The inspection should extend to all European Christian burial grounds, whether disused or now in use. Particular notice should be taken of the condition of the older monuments or grave stones. Where necessary, Collectors can submit estimates for reducing such burial grounds to order. *6000 of 14 3122 21-1-57-18*

9th February, 1857; 22nd March, 1859; 11th November, 1862; 13th February, 1863; G. O., 10th April and 24th October, 1867, Nos. 329 and 2,595; G. O., 15th November, 1867, No. 2,700; G. O., 27th November, 1867, No. 2,814.

157. Medical subordinates.—Revenue Officers when returning to stations where they are no longer dependent on the services of the Medical Subordinates attached to their offices for professional aid, will direct those officials to place themselves under the orders of the chief Medical Officer of the station, and to continue so until their services are again required for circuit duty.

2. In these cases Medical Subordinates will still retain charge of stores and medicines entrusted to them for departmental purposes; but the superior Medical Officer will be at liberty to examine the stock and compare it with the Stock Account, on their coming under and leaving his supervision.

G. O., 30th October, 1865, No. 2,656; G. O., 15th November, 1865, No. 2,789; 8th December, 1865.

158. Distribution of medicine, &c.—Collectors have a discretionary power to incur contingent charges for the purchase of medicines during the prevalence of cholera or other serious epidemic disease in

their districts. It is to be understood that the services of the Apothecaries and Dressers attached to the offices of Collectors and their subordinates should not be confined to the establishment, but should, especially when the Cutcherry is on circuit, be made available for the relief of all classes within their reach. On such occasions advice should be freely given, and medicine should if necessary be gratuitously dispensed.

2. Ordinary drugs can be purchased in the bazaar, only a few important medicines being obtained by indent on the Medical Department. The Inspector General Indian Medical Department has requested Civil Medical Officers to co-operate with Collectors in procuring the medicines which they are authorized to purchase in the local market, and it is highly desirable that Collectors should avail themselves of this assistance, in order to guard against the supply of spurious and old medicines which might escape detection if not subjected to professional inspection.

3. Collectors incurring any Medical charges will send a detailed voucher for them at the end of each month to the Zillah Surgeon, by whom it will be forwarded with his bill to the Deputy Inspector General of Hospitals to be passed and sent to the Accountant General.

7th September, 1848; 7th April, 1853; 20th February, 1862; 8th April, 1863.

159. Vaccination.—Collectors should co-operate with the Inspector of Vaccination and use their utmost endeavours to induce the people of their respective districts to avail themselves of the benefits offered to them gratuitously by the Vaccination Department. Revenue Officers when on circuit accompanied by a competent medical attendant may give much assistance by directing their Medical subordinates to vaccinate all who are willing. A list of cases should then be kept, distinguishing the successful and unsuccessful, and the result should be noticed in the yearly Administration Report.

15th July, 1847; 31st August, 1848; 26th August, 1850; 7th April, 1853; 20th January, 1865; G. O., 23rd May, 1867, No. 1,171, R. D.; 12th July, 1867; G. O., 15th May 1877, No. 555, R. D.

TROOPS AND TRAVELLERS.

160. Carriage for troops.—If the Regimental Authorities and the Commissariat fail in procuring the necessary carriage for troops about to march, it is the duty of the Collector to procure it. On such occasions due notice must be given to the Civil Authorities, who will only obtain carriage on the requisition of the Commanding Officer. The Collector should endeavour whenever practicable to obtain the carriage by contract, and should only resort to impressment in cases of absolute necessity.

2. In cases of impressment the following rules should be attended to:—(1.) In those districts in which troops are usually moved by ordinary lines of road, and not by railway, canal, or coastwise by sea, Collectors should, in communication if necessary with the Commissariat Officer in the district, and with the Commandants of troops stationed there, open and maintain a register of all cart-owners in the district, showing their names and residences, the number of carts belonging to each, and the date and circumstances of his carts being last taken up for troops. (2.) Carts, the property of any person, which are ordinarily let out on hire, or kept for profit, will be held available if occasion requires it, for the use of the troops marching. Every endeavour should be made to render this compulsory service as little irksome and as fairly distributed as possible. Cartmen from the same village should, whenever possible, be permitted to march, and camp together, and liberal demurrage, at a rate of hire not less than that paid for the actual march, should be allowed when carts are collected from a distance, or detained at a station. The terms of the engagement with the cartmen as to the point at which they are to be released from the service, and the period for which they are, on return to their villages, to be exempted from re-engagement, should be strictly maintained. (3.) On receiving the requisition for carriage from the Officer Commanding a Regiment, it will be the duty of the Collector to get together the number of carts required, at his cutcherry, and as far as practicable, in time that the carts may be made over to the Regiment on the second day

preceding the marching day. (4.) When the carts are ready, the Collector will intimate the same by memorandum and request the Commanding Officer to send a responsible person to receive them on the day following. (5.) Carts rejected by the responsible person sent will be at once dismissed. Those that are good will be registered in the Collector's Office, and copy of the Register, when all the carts are despatched, will be sent by the Collector to the Officer Commanding the Regiment. (6.) The rates of hire should be fixed by the Collectors on a somewhat higher scale than the rates usually demanded from private persons. The latter rates only will be charged to the sepoys, the difference being paid by Government. (7.) The Collector is authorised to pay, from his Treasury, each cartman, in advance, at the rate of 8 Annas for every 10 miles, if the distance is under 100 miles; and 12 Annas, if above that distance. He will also retain 1 Anna for every 10 miles per cart to be paid to the maistry as his full hire, and disburse so much in advance as he thinks proper, keeping the rest to be paid on the maistry producing a certificate from the Commanding Officer that the carts have arrived at their destination, and that the cartmen have fulfilled the terms of the contract. (8.) The Collector is also authorised to pay batta to carts brought from a distance of 15 miles or more, at the rate of 4 Annas for every 15 miles, and also the same rate of batta for every day they are kept at the cutcherry, previous to making them over to the Regiment, which will be two days previous to the march. The Collector will be careful not to retain the carts an unnecessarily long time, but for so many days as it is found necessary to keep them, they will be entitled to receive batta, which batta, as well as the batta for coming from a distance, the Collector will charge in his accounts to Government. (9.) The carriage already engaged by other departments should only be impressed for military service after every endeavour has been made to obtain carriage elsewhere. (10.) The duties above prescribed will, at the Collector's pleasure, be entrusted to his Assistant, and during the absence of the Collector, and if his Assistant cannot attend, the Tahsildar, assisted by a writer from the Huzur Cutcherry, will superintend the supply of carts to the troops.

3. When carts are supplied to a Commanding Officer, he will be furnished with a register of the carts in the prescribed form. Under orders of Government the Commanding Officer is responsible that the owners or drivers of carts, &c., employed by the corps are

in no way ill-treated by either officers or men, and that the carts and bullocks are not overloaded, the cart-load never being allowed to exceed 800 lbs. including persons habitually carried on them; or the bullock load 123 lbs. The Commanding Officer is required to enforce the regular payment of batta to the cart-owners and others, the rates of which are to be previously fixed, for any period of detention exceeding two days after the day originally specified for the commencement of the march; and also for all halts of more than two clear days at a time. On the termination of the march, the Commanding Officer is required to adopt measures for the immediate payment of the balance of hire.

27th February, 1840; 20th April, 1841; 9th May, 1842; 12th February, 1846; 10th September, 1846; 5th May, 1857; 11th May, 1858; 2nd March, 1859; 18th November, 1859; 27th January, 1860; 26th October, 1860; 6th December, 1861; G. O., dated 27th March, 1867, No. 724; 8th May, 1867.

161. Provisions for troops on the march.—The attention of Collectors is drawn to the annexed remarks and rules issued by Government, regarding the supplies required by troops on the march:—

“Notification to Civil and other Authorities will be made for all parties commanded by a European or Native Commissioned Officer, and for all parties of European troops of whatever strength, but Notifications are not required for any body of native troops (Mounted Corps and Treasure Escorts excepted) under 12 men.—All bodies of troops, consisting of 12 men and upwards, are allowed a halt every fourth day; according to which, dates of proposed progress will be calculated when notifying to Authorities. Parties of less than 12 men (Treasure Escorts excepted, vide para. 31) will march at the rate of 10 miles a day, with a halt every seventh day.—Commanding Officers will be guided by the following Rules which have been established by Government for furnishing supplies to troops when marching within the territories of the Madras Presidency. (1). On the receipt of intimation from the Quarter Master General's Department or from the Officer Commanding the troops of the route of troops about to march through a District, the Collector and Magistrate should immediately give notice to the Tahsildars of the taluk through which they will pass, informing them of the expected number of troops, of European Officers, and of Camp followers, of the stages at which they will halt in each taluk, and the probable date of arrival. (2). Tahsildars should be directed to send immediately to the Huzoor Treasury for money for

the purpose of purchasing such specific quantity of supplies as may be directed. (3). Tahsildars should be directed to depute their Peshkar, or the Karkoon of the Division assisted by two intelligent peons, to purchase and have ready by a certain date at each stage the supplies required. (4). The supplies should be directed to be purchased as far as possible at the neighbouring weekly shandies or markets to which produce of every description is generally brought for sale, but when it may not be possible to procure the whole that may be required in this way, the rest should be purchased from the people voluntarily and on no account collected by contribution. (5). In every instance, whether the supplies are brought at the weekly markets or from the villages, payment must be immediately made and a receipt taken, which receipts should be forwarded as vouchers to the Huzoor along with the detailed account of purchases and sales. (6). Payment for supplies should on no account be made to the head inhabitant or curnum of the village for distribution to the individuals furnishing them, but should always be made direct to the owners. (7). When a regiment or large body of troops is passing through a district, the Tahsildars should be directed if possible to accompany them through their respective taluks, or if in any instance unavoidably prevented, the Peshkar or taluk Sheristadar should be deputed to this duty. They should be ready to obtain more supplies, if what had been already collected should be insufficient, and to afford any assistance that may be required. (8). On the arrival of troops at each stage, the Tahsildar should cause the Peshkar, Karkoon, or other respectable Revenue Officer, assisted by two intelligent peons to issue the supplies to them as they may be required; carefully receiving payment for everything. Any articles that may remain undisposed of, should be immediately afterwards sold by outcry; and an account, particulars of the purchases, the sales to the troops, and what is realized for the remaining articles, should be transmitted to Huzoor within five days after the troops shall have passed through the taluk. (9). Tahsildars should be distinctly informed that neither coolies, pots, fire-sticks, tent-pegs, nor any articles whatever (although hitherto customary) are in future to be given without payment. (10). Tahsildars should be directed to comply with any requisition for coolies receiving, however, in the first instance the hire of the men, at the rate of 3 Annas per 10 miles for each. (11). Tahsildars should also be directed to give timely intimation to all the villages in the vicinity of each stage, of the day on which the troops will be at that stage, and to invite and encourage the inhabitants to

bring in their supplies of every description for sale, the same as at the weekly market, assuring them that nothing will be taken from them and no oppression be permitted to be practised towards them.—All Officers commanding Corps or Detachment, as also all Officers not commanding, nor proceeding with a Corps or Detachment of troops, who may be provided by any servant of the Government with Bearers, Coolies, Boatmen, Carts or Bullocks, or any necessary supplies of provisions or other articles, shall in the first instance pay the prices demanded for the hire of such Bearers, Coolies, &c., or for the value of the articles so furnished notwithstanding any cause for complaint against the Public Servant which, whether for overcharge or neglect of duty, or on whatever ground, they are to prefer immediately to the Zillah Magistrate, and if after his decision thereupon, further reference of the case should be necessary, their representation will be submitted for the information of Government, through the usual and regular channel.—No demands for Coolies, Carts or Cattle is to be made at any intermediate village except in the event of unforeseen accidents on the road, either by the death or desertion of Coolies, or casualties amongst the Cattle, when a representation is to be made to the Commanding Officer, who being satisfied as to the propriety of the application, will make the requisite demands for fresh supplies to the headman of the place in communication with the Revenue Servant, who by the existing Regulations is ordered by the Collectors to accompany troops on the march, and it will be the duty of Commanding Officers upon such occasions to pay a proper consideration to the means and resources of the village, as well as to enforce in the strictest manner an adequate remuneration to the people employed on their requisition.—The Commanding Officer of a Corps or Detachment is the only person entitled to correspond or communicate with the Civil Authorities on the points above stated.—In cases of extraordinary sickness, Officers Commanding Corps and Detachments are authorized to indent upon Collectors or the Commissariat Department, for such number of Country Cots as may absolutely be necessary.—Charges for expenses connected with the march and encampment of troops within the provinces, such as charges for Boats, Coolies, Talaries for showing the road, &c., &c., will be adjusted under the prescribed rules.—In cases of the above nature, the Officers Commanding are to address their applications for the requisite supplies or assistance to the Collectors of the Districts through which they pass, whose servants will be instructed to comply therewith, the Officers granting Certificates of the number of Boats, Coolies, &c., employed, specifying

the periods, numbers and all requisite particulars, which documents are to accompany the Collector's Bill for adjustment in the transfer accounts of the Accountant General's Office.—When claims for remuneration for injury to crops or other charges arise out of the encampment, &c., of troops the extent or particulars of which may not be within the knowledge of Commanding Officers, their Certificates are to be dispensed with and the Collectors' Bills passed on their own signature.—With respect to charges incidental to the march of troops to which the above provisions may not be found applicable, the bills of Commanding Officers verified in the manner prescribed for contingent charges to be transmitted to the Quarter Master General of the army with the necessary explanation (particularly regarding their not having obtained the required assistance from Collectors) on receipt of which, if found unexceptionable, the Quarter Master General is to affix his signature to the Bills with the word 'Approved,' which is to authorize their discharge."

2. The list given in the Appendix will be of some service in showing the amount of supplies required ordinarily by an Infantry regiment; the list was however drawn up in 1856, and due allowance must be made for the rise of prices. When a detachment moves smaller than a regiment, less supplies in proportion will be required.

3. In every case where the number of troops is larger than the ordinary bazaars can supply, or where the bazaars are distinct from the line of march, supplies should be purchased and conveyed to the halting places at Government expense, the owners receiving payment when the purchase is made, and not being required to quit their residences. The supplies should, on the arrival of the troops or their advanced guard, be made over at once to some Officer of the Corps, whose duty it is to arrange for their distribution and payment, the Magistrate's subordinates having simply to provide the articles previously indented for. Articles not bought by the Regiment will be made over to the Magistrate for resale by auction, and the loss which the experience of some districts already shows will be but trifling, will be borne by Government and debited to the Military Department. It will be necessary that a Police officer should accompany a regiment on its march through each taluk or range. All charges incurred to facilitate the march of troops will be passed by the Audit Office on the Collector's signature, unless they are such as can be verified by the Commanding Officer in which case his certi-

ificate must be produced in support of the charge. Immediate attention should be given to all complaints from officers commanding troops on the march, and they should be informed of the orders passed thereon.

27th February, 1840; 29th April, 1840; G. O., dated 27th May, 1856; 11th May, 1858; 31st May, 1860; 15th November, 1861; 21st December, 1865.

162. Halting places and cholera camps.—Collectors should from time to time inspect the halting places for troops on the lines of road through their districts, and should be careful that no less than 800 yards square are reserved for the purpose at each encamping ground. The ground should be thoroughly cleaned after occupation by a regiment, the cost of doing so being charged to Government. The village officials should be made responsible for the proper care of these sites, as well as of sites of the cholera camps to be selected in the vicinity of Military stations. There is no objection to cholera camp sites being cultivated, but they must always be available when required, and the approaches must not be obstructed. The sites of cholera camps must be ploughed up immediately after the troops quit them.

14th July, 1865, Misc; G. O., dated 10th November, 1865, Military Department, No. 4,167; G. O., dated 25th September, 1867, No. 2,243, R. D.

163. Precautions against cholera.—The particular attention of Collectors is drawn to the necessity of communicating to the Military Department information as to the existence of cholera on lines of road usually traversed by troops.

2. The Civil Authorities should at all times keep themselves informed as to the presence of cholera on Military routes running through their districts, and if it is prevalent should intimate the fact to the nearest Military station, and to the Officer commanding the Division.

3. Immediately on receipt of intimation from the Military Authorities that troops are about to march through a district, the Collector will institute particular inquiry whether there is cholera on the route indicated, and will cause the Tahsildars to report periodically on the subject until the troops have passed through. The actual state of the case will then be promptly reported to the Officer commanding the troops as well as to the Division Head Quarters.

4. Collectors should enjoin careful attention of these instructions upon their subordinates in charge of Divisions.

G. O., 3rd August, 1865, Revenue, No. 1,799; 5th September, 1865.

164. Carriage for travellers.—It is the duty of the Collector to assist travellers in procuring carriage when necessary, and a traveller in difficulties should always receive assistance. The Collector's intervention will however not be required where private enterprise has supplied satisfactory means of conveyance.

2. The rates of hire arranged by the Collector must be liberal, in order to ensure regular and efficient service, and also because Government cannot guarantee constant employment, this depending on the number of travellers passing along each road. The hire should be fixed with reference to the circumstances of each district and not with the object of having one uniform rate throughout the Presidency. Detention batta and travelling hire, fixed on similar principles, should be allowed. Travelling hire will not be granted when the bearers or bullocks return with the traveller over the same ground, or when the distance to the stage does not exceed a couple of miles. Detention batta will be claimable only after 24 hours' detention.

3. Petty contingent charges should be provided for by a light fee to be charged on all dawks laid by Government Officers. The fee should merely suffice for this purpose and its amount can be periodically adjusted as experience is gained.

4. The hire should invariably be paid by the traveller at the end of each stage; prompt payment into the hands of the persons who have earned it, is the surest way of securing willing and efficient service, and saves much official correspondence and interference. Travellers must be supplied with Way Bills showing clearly what they have to pay at each stage. It will be a standing rule, that on failure of payment the traveller's further progress with Government aid will be stopped. Complaints of overcharge or misconduct must be subsequently made and settled, and payment of the sums entered in the Way Bill is not to be withheld on such pleas.

5. Collectors may require reference or deposit from strangers, before laying dawks for them, but the necessity for such a course will not often arise. If a deposit is made, the money should be returned when the traveller has accomplished his journey through the district.

6. Two adults and a servant should be the limit of passengers in a bullock coach; two children between three and twelve to be considered equivalent to one adult, and children under three not to

be taken into account. For every adult in excess of the limit an additional charge of one-fourth of the full hire is to be made.

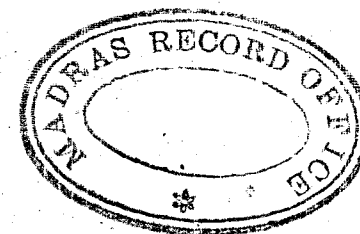
7. The rates of hire should be published periodically in the District Gazette, and lists of the rates should be supplied to travellers.

12th September, 1860; 17th December, 1860.

165. Supplies to travellers.—In places where there is no bazaar, and where village monegars are consequently bound to assist public servants and travellers in obtaining supplies, it is to be understood that ready-money payments must invariably be made. Should the village officers supply articles on credit, they will do so at their own risk, and must not look to the higher authorities to enforce payment.

E. M. C., 26th April 1855, No. 492; 3rd May, 1855; E. M. C., 20th January 1858, No. 76; 23rd January, 1858; 27th March, 1872.

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DISTRICT PRESSES.

166. District Presses.—District Presses have been established in order to save trouble in copying, and to assist in disseminating useful information to the people. The Presses should be first applied to the use of the Collectors' Offices and the District Gazettes, and then to the assistance of other Government Offices. Private work may also be undertaken, but only when the Press is not occupied with public work. Private work should be charged for according to the rates prescribed in the table given in the Appendix, and public work should be computed in the accounts according to the same rates. Private work should be paid for on delivery, and subscriptions to the District Gazette should be paid quarterly in advance. An estimate of articles required for the working of the Press should be submitted to the Board once a year, and no Press articles should be purchased without the Board's express sanction. Petty articles should however be supplied from the ordinary district Saderyared.

2. Books printed at the District Presses should contain a notice on the title page in English and in the language of the book, stating for whom the book is printed. Diglott almanacs may be printed and published annually for sale, giving the Hindu and Mahomedan monthly Calendar parallel with the Gregorian. There should contain events of historical importance, days of note from local circumstances, as market days and native holidays; rules of Government immediately affecting the people; tables of distances; weights and measures; statistics of trade; and information on any other points likely to affect the well-being of the people. When not otherwise occupied, the Presses may be utilized by printing important district records, the Board's sanction having been previously obtained.

3. The control of District Presses is vested in the Superintendent or Head Compositor under the orders of the Deputy Collector in charge of the Treasury. The accounts of the department, which should be kept and rendered in the prescribed form are under the

charge of the second English Clerk, who should also correct all proofs. Collectors are authorized on special occasions of extra work to employ extra hands and to charge their salaries in their contingent bills, but the necessity for their employment must be fully explained to the Board, in a memorandum submitted by the Deputy Collector, and the Collector is held personally responsible in this matter. The memorandum referred to should accompany the Contingent Bill in support of the charge entered in it; otherwise the charge will not be passed.

23th April, 1859; 12th July, 1858; 18th May, 1859; 25th April, 1860; 3rd June, 1861; 4th July, 1863; 24th September, 1863; 23rd April, 1864; 16th March, 1865.

167. District Gazette.—An official gazette should be published in all districts every fortnight in diglott, that is to say in English and the Vernacular of the district. Each issue should be prefaced by a carefully prepared table of contents giving concisely the purport of each notice or article. As a rule, everything in the gazette should be in diglott, but when the officer forwarding a notice is of opinion that its publication in one language is sufficient it should be so published, unless the Collector is of opinion that an abstract translation, in English or the Vernacular, as the case may be, is desirable. In such case the abstract may be prepared in the Collector's Office, and published. Supplements to the Gazette should be published, where necessary; one will usually be this Police Sheet containing all matters of special interest to the Police Department. As many extra copies of the Police Sheet as are required should be supplied to the Police Department, which should be charged in the accounts to that Department. Whenever Acts, Bills or other lengthy papers are published in the Gazette, they should be put in a supplement, so that all may be filed consecutively. A complete copy of every Gazette issued, including the supplements when they do not contain Acts or Bills, should be submitted to the Board of Revenue.

2. The Calendar and a Statement showing the arrival and departure of Vessels should be published weekly, and the following statements monthly; the cultivation and rain-fall; price list; demand collection balance statement; statement of business in the Taluks; salt sales and. Manufactures statement; statement of exports and imports; vaccination statement; and statement showing the working of the Dispensary. The Gazette should also contain all orders of a general nature; notices of offences committed; of appointment; promotions; leaves of absence; returns from

leave; dismissals; suspensions; punishments; deaths; resignation, &c., among the District servants; abridgments or brief notices of orders of Government or Acts of the Legislatures, and other matters of general or official concernment, such as Rolls of unclaimed sums in Regimental Cash Chests; sales of land and notices of Abkarry rents; sale notices, &c. All Circulars issued by the Local Authorities when of the nature of Standing Orders; Circular Orders of the Board of Revenue and of the High Court; the result of criminal trials; lists of stolen property; description of escaped convicts; and offers of reward for their apprehension; changes in postal rules; the progress of the Railway other public works; the proceedings connected with local exhibitions; advertisements inviting tenders for contracts; notices of the dates of preliminary and other hearings in the Civil Courts; decisions of the Civil Courts, whether for Plaintiff or Defendant; place where the Collector will hold his Cutcherry during the ensuing week, and similar items of intelligence should also appear in the Local Gazette. The advertisements and circulars of the Officers of the other Public Departments should be published free of charge. Editorial articles, mere news or correspondence on any subjects, or comments on the proceedings of the Courts or Cutcheries have, however, no place in an Official Gazette. Private advertisements may be published, on payment, but should appear under a distinct heading at the end of the Gazette.

3. Collectors are empowered to permit the publication of Municipal Advertisements, &c., in the District Gazette, gratis. Discretion should, however, be exercised as to the space to be allowed to these and such other Municipal notices as are not required to be published in the Gazette under the Act.

4. Collectors should distinctly understand that they while at head-quarters, and in their absence the Covenanted officers left in charge, are responsible for all that appears in their respective District Gazettes.

5. The District Gazette will be supplied gratis to all persons entered in the list given in the Appendix, and the subscription of other persons will be 2 annas a month. Village servants and officials drawing less than Rupees 25 per mensem, will as a special case be supplied with the Gazette, post free, for a subscription of 1 anna per mensem.

1st March, 1859; 17th March, 1859; 2nd September, 1859; 21st September, 1859; 5th October, 1859; 25th April, 1860; 10th December, 1861; 23rd May, 1862;

7th July, 1862; 12th December, 1862; 15th June, 1863; 14th January, 1864; 18th July, 1864, Miscellaneous; 29th September, 1864; 3rd November, 1864, Miscellaneous; 13th December, 1864; 21st June, 1865; 23rd June, 1865; 1st March, 1867; 21st January, 1868; G. O., 4th December, 1867, No. 1,519; 8th April, 1868; 29th May, 1871, No. 2,178; 7th July 1873; 22nd September, 1875, No. 2,653; 14th December, 1870, No. 7,112; 22nd September, 1875, No. 2,653; 27th February, 1877, No. 891.

168. Reprint of district records.—When the local printing presses can undertake the work, the more important of the old district records should be put in print, the selection having in the first place been approved by the Board. The minimum number of copies should be fifty, and ten copies should be sent to the Board and Government. To ensure uniformity, all district records should be printed on paper of foolscap size, and each selection should bear a note on its title page to the effect that the papers are merely printed for convenience of reference, and do not acquire any special authority from being printed.

15th December, 1858; 21st June, 1861.

REVENUE COURTS.

169. Regulation XII of 1816.—Europeans holding lands under the British Government in India are amenable to all existing laws enacted for regulating the conditions of landed tenure and for deciding questions arising out of them. Consequently in disputes between Europeans, or between a European and a Native, it is competent to a Collector to act under Regulation XII of 1816. The punchayets may then be composed either wholly or in part of Europeans.

13th May, 1856; 20th September, 1866; 27th October, 1871, No. 4,514.

170. Regulation IX of 1822.—The persons amenable to the jurisdiction of Collectors under Regulation IX of 1822 supplemented by Regulation VII of 1828 and Act XXXVI of 1837 are described in these enactments. Persons employed in the management of attached estates and village officers in shrotricks are held to be similarly punishable. Complaints made by ryots in private estates against the proprietor's agent cannot be disposed of under these Regulations. The fact of persons having left the service previous to their trial does not bar a Collector's jurisdiction.

2. Where public servants are charged with offences clearly included in the classes defined in clause second, section II, of Regulation IX of 1822, and the charge is supported by reasonable *prima facie* evidence, and is at the same time of a magnitude to require that a severe penalty should follow conviction, it is evidently desirable that the Collector should avail himself of the powers conferred by the Regulation. A public example will check frauds and malversation among a class of men who possess great facilities for carrying on their malpractices without detection. But in trifling cases such as would call for no great punishment if proved, proceeding to a formal trial under this Regulation is unnecessary and inexpedient. It will be better that on such occasions the Collector should have recourse only to the punishments

he is empowered to award under his general authority as head of the Revenue establishment. Petty cases of fraud by Village Officers should be disposed of in this manner.

3. Collectors acting under Regulation IX of 1822 must consider themselves as exercising judicial functions. The Regulation is of a highly penal character, and it is of much importance that the investigations which Collectors are authorized to make should be conducted and recorded in the regular form of a judicial inquiry, with a view to revision by the Board and the Government in the event of an appeal being preferred.

4. The charges and the plea of the accused should be distinctly recorded in writing, and the evidence should be fully taken down. The witnesses should invariably be examined in the presence of the accused, including both those in support of the charges and those for his defence, and he should be allowed to cross-examine them. All documents produced in evidence should be submitted for the inspection of the accused, and his remarks thereon should be recorded. It is left to the discretion of Collectors to take evidence without the knowledge of the accused. It is imperative however in every case of this kind eventually to shew all the evidence taken, together with written charges founded thereon, to the party accused; and, after receiving his answer thereto, to afford him an opportunity of rebutting the charges by counter-evidence, and of cross-examining the witnesses against him on their previous depositions.

5. The Collector in passing judgment on the case should briefly sum up the evidence on the several charges, and record in English a distinct sentence of acquittal or conviction on each, with a concise statement of the grounds on which the sentence is founded. In every case in which a judgment is passed upon a person under the provisions of Sections 5 or 6 of this Regulation, the officer passing sentence will notify to him personally the period allowed for appealing, and will endorse upon the copy of the judgment delivered to him the date on which the appeal time will expire.

6. As regards punitive powers, it should be observed that the distinction between offences under Clause 2, Classes 1, 2, and 3, as defined in the 2nd Section, and offences under Clause 2, Classes 4 and 5, is clearly defined, and maintained throughout the Regulation; as also is the punishment to be awarded in each case, and the

procedure to be followed subsequent to conviction. The Collector has power to sentence persons convicted under Classes 1, 2, and 3, to pay a certain sum. See Section 5, Clause 1. After judgment for payment of such sum the convicted person is, under Section 5, Clause 2, to be kept in custody until the judgment is satisfied; first in the Collector's Cutcherry, and afterwards if necessary in the Zillah Jail as provided. That is to say, in default of payment, judgment for the recovery of the sum is to issue and execution is to follow as prescribed in Section 5, Clause 3. In the event of no property, or not sufficient property, being forthcoming, the Collector must under Section 13, Clause 2, forward the defaulter to the Zillah Court, and proceed as directed in the last-named section. The treatment of persons convicted of offences defined in Classes 1, 2, and 3, Section 2, is analogous to that prescribed for ordinary revenue-defaulters, and charges for their diet should be included under "Land Revenue," minor head "Diet money for defaulters." The case of persons convicted under Classes 4 and 5, Section 2, is different. Under Section 5, Clause 4, the Collector must impose a fine not exceeding a specified sum, and must further award, in default of payment, imprisonment not exceeding twelve months, or until the fine is paid. In these cases no order for recovery of the fine is necessary; it is for the convicted person to pay the fine, and imprisonment follows immediately on judgment passed, in default of payment. Persons so convicted stand therefore on the same footing as any other persons criminally convicted, and must be dealt with accordingly. If sentenced to less than one month's imprisonment, they will be sent to the jails provided under present Jail Regulations for other prisoners sentenced to like term of imprisonment; and if sentenced to more than one month's imprisonment, they will be sent under Police guard to the Zillah Jail, and charges for their diet will be debited to the usual head under "17, Law and Justice." There is, however, no reason why Collectors should not exercise the discretion which Magistrates exercise in permitting convicted persons reasonable opportunity to obtain and pay the fine awarded, if due precaution is taken to prevent miscarriage of justice by the escape of the prisoner. As a matter of fact the fine will generally be forthcoming.

7. Should an appeal petition from the Collector's judgment be submitted, it should be forwarded by the Collector to the Board together with the original proceedings within three weeks from its receipt, accom-

panied by a letter containing such remarks as may be called for by the allegations in the appeal petition. Although Regulation VII of 1828 prescribes three months as the limit for appealing, it is competent to the Board to admit an appeal after that time, if just and reasonable cause for the delay is shown. When the Board refer an appellant to the ordinary Courts he must submit his appeal to those Courts within three months of the date of the Board's order.

8. When appeals are presented to Collectors against the decisions of their subordinates under this Regulation, the same procedure should be adopted as in the case of appeals under Regulation VI of 1831.

9. In all cases in which appeals are presented, the provisions of Clause Sixth, Section 15, in regard to the sale of property and the release of accused parties on bail, must be attended to. The summary judgments passed under this Regulation should not be hastily enforced, particularly by the sale of property. If the property is secured in the first instance, it can be sold at any period most convenient to all persons concerned.

10. It is advisable that the powers vested in the Collectors, by Sections 7, 8, 9 and 13 of this Regulation, should be exercised with lenity and forbearance, particularly in cases in which superior Native Servants are concerned. Whenever it may be found necessary to proceed under Section 9 to search a private house for papers, &c., care should be taken to mention in the warrant the manner in which it is to be executed, as laid down in that Section. Collectors should bear in mind that any omission to take the attested lists specified therein may invalidate their proceedings, and involve them in much responsibility.

11. Though Collectors are authorized, by Section 6 of the Regulation, in cases "where money actually delivered in charge to a public servant has been embezzled, or is not forthcoming when called for, and the amount embezzled has been clearly ascertained by reference to the public accounts of the Cutcherry," to proceed to recover the amount in the same manner as for the recovery of arrears of revenue, it is not competent to them to impose a fine as a penalty for the crime of embezzlement, without evidence taken in a regular Judicial manner.

12. Should a Collector fail to conform to the foregoing instructions in regard to recording a judgment in English, or noticing the

allegations contained in an appeal petition, the proceedings in the case will be returned for revision.

13. Half-yearly returns of all cases tried by Collectors or their subordinates under this regulation, should be forwarded in the prescribed form. The records and proceedings in such cases may be destroyed five years after the date of the sentence, on the Board's permission being obtained for so doing.

13th April, 1826; 19th June, 1826; 8th January, 1830; Proceedings of late Sadler; Udait, 20th September, 1830; 11th August, 1831; 15th May, 1834; 4th June, 1835; 31st December, 1835; 2nd April, 1838; 15th July, 1839; 30th May, 1844; 10th July, 1848; R. M. C., 11th May, 1852, R. D., No. 439; Pro. F. U., 12th May, 1853; 8th October, 1856; 29th October, 1856; 19th July, 1859; 16th August, 1871, No. 3,478.

171. Regulation VII of 1828.—Clauses I and IV, Section 4, of Regulation VII of 1828, authorize Collectors to refer for investigation to Tahsildars all such petty cases of embezzlement as are punishable with a fine not exceeding Rupees 50. The Regulation however is permissive only. Collectors should refer all important charges against village officers to divisional officers for inquiry, estimating the importance of the case not by the amount embezzled but by the circumstances.

2. Tahsildars cannot take up cases of malversation by village officers under Regulation IX of 1822, unless they are referred to No. XVIII of 1879.

172—Fees leviable under Court Fees Act in connection with Proceedings under Regulation VI of 1831.—The following should be substituted for paragraph 12, Standing Order No. 172:—

The only fees leviable under the Court Fees Act (No. VII of 1870) in connection with proceedings under Regulation VI of 1831 are:—

Fee of 8 annas each on plaints or petitions for exclusion.

Fee of Rs. 2 each on memoranda of appeal.

Copies of judgments and decisions passed under that Regulation are exempt from Court Fees.

cannot be held to apply to persons appointed previously to the date of its enactment.

3. Under the Regulation it is competent to Collectors and to their subordinates in separate charge to dismiss Village Officers from

their posts for culpable neglect of duty or for fraudulent practices, but such dismissals must be reported to the Board in the prescribed form. As these offices are hereditary, and as it is very desirable that the holders of them should be respected in the villages to which they are attached, it is inexpedient to remove the holders except upon very good grounds. Where removal takes place, the nearest heir, if a competent person and unconnected with the offence for which the late holder was punished, should be nominated to succeed to the office. As regards the latter proviso it must be observed that on the one hand the punishment of a delinquent should not reach those who are in nowise connected with or responsible for his offence, while on the other hand a successor must not be so circumstanced that his appointment to the vacated post would be merely a change of name without any guarantee for the more faithful performance of its duties. In cases where, on the dismissal of a village officer, no member of the family can be found, who has not participated in the misconduct, or is not in any other respect disqualified, a man of a totally distinct family may be appointed, with the proviso that his appointment is only to last as long as the life of the dismissed servant, and that on the death of such dismissed servant the office is to revert to his family, and to be filled by the next of kin who is fit for service.

4. The sub-division of the emoluments of office among several persons is objectionable, and in all cases in which this has already taken place, opportunities should be taken of gradually restoring them to such number of persons only as are absolutely necessary for the proper performance of the duties of office. In cases, where persons doing no duty are enjoying the profits of office, the emoluments should be restored to the persons who actually perform the work whenever a lapse takes place.

5. The powers exercised by Collectors as regards suits instituted under the Regulation are judicial in character, and their proceedings should therefore be formal and regular. A file should be maintained of all suits for the possession of the emoluments of a village office, or of succession to the office itself, and the suits should be disposed of in due order, after a personal investigation, except in such cases as may be referred to assessors under the provisions of the regulation. A regular judgment should be recorded in English, and a copy of it should be furnished to each of the parties to the suit. Although the provisions of the Civil Procedure Code do not specially empower Collectors to enforce the attendance of witnesses summoned

under Clause 4, Section 4, of this Regulation, Collectors as public servants are legally competent to issue summons and enforce the penalties prescribed in Sections 173 to 174 of the Penal Code in cases of evasion or disobedience of the summons issued.

6. A suit is not inadmissible under the Regulation, the object of which is to obtain the appointment to a village office already occupied by an incumbent duly appointed.

7. An incumbent should not be liable to be ousted by reason of inferior hereditary title if he has held office continuously for the space of three calendar years. On the other hand if an objector claims as against the present incumbent, there is nothing to prevent the Collector putting on record a statement of his opinion, that in the event of the demise, resignation, or dismissal, of the present incumbent, the claimant will have a right to secure a reversion of the office.

8. A Collector will be justified in rejecting a plaint which shows upon the face of it that the relief sought is only against a third party. For instance A is in office, and as against him B has no right. B should not be allowed to sue during the incumbency of A on a declaratory decree purporting to shew that his title to succeed A is superior to that of another man claiming to be A's heir.

9. As alienation of the emoluments of office is illegal, even though carried out by the consent of the holders, no claims founded on such private transactions will be admitted as valid, unless dated anterior to the passing of the Regulation. On the other hand, a man should not be allowed to set this up as a plea in repudiation of his private contracts.

10. In deciding between rival claims of succession Collectors should bear in mind that as a rule male members of a family are to be preferred to female, but that the nomination of females who perform the duty by deputy is not positively prohibited. The same remarks apply to minors. Adopted sons may be recognized, if they would be recognized in the ordinary law courts.

11. Regulation VI of 1831, directs that the Collector should adjudicate, and that the appeal from his decision should lie to the Board, and Regulation VII of 1828 vested Divisional Officers with the powers of Collectors then existing or which might afterwards be conferred upon them. Hence a Divisional Officer acting under Regulation VI of 1831, is in the place of a Collector, as far

as that Regulation goes, and the formal appeal from his decision lies direct to the Board. The Collector has however the power to revise and modify any decision passed under Regulation VI of 1831 by his subordinates; and if he does so modify it, then his judgment is the one to be appealed against. The Collector cannot alter a judgment of a subordinate which has once been appealed against, and confirmed modified or reversed by the Board. Divisional Officers acting under Regulation VI of 1831, should endorse upon the copy of their judgment which is given to the parties a notice to the effect that an appeal from the decision lies to the Board of Revenue, or to the Collector, and must be presented within three months from the date of the decision. Collectors should give the parties similar warning with reference to appeal to the Board in cases decided by them.

12. Court Fee Stamps are not required in the procedure under this Regulation.

13. Collectors should bear in mind that it is objectionable to attempt to apply or enforce in large towns village institutions such as those here contemplated.

25th August, 1831; 23rd March, 1837; 1st August, 1859; 25th June, 1840; 26th June, 1840; 18th December, 1845; 9th July, 1849; 3rd April, 1850; 17th October, 1850; 23rd August, 1851; S. U. to Government, 30th June, 1852, No. 84; 2nd August, 1852; 26th October, 1853; 11th March, 1859; 12th April, 1859; 6th June, 1859; 21st November, 1859; 5th May, 1862; 12th December, 1862; G. O., dated 5th August 1867, No. 2,430, P. W. D.; G. O., dated 13th August, 1867, No. 1,831, R. D.; 21st June, 1869.

173. Records.—Revenue Officers Government, acting judicially should record their decisions sentences and final orders, in their respective vernacular languages.

2. Collectors exercising the powers vested in them by Regulations XII of 1816, IX of 1822, and VI of 1831, are acting judicially, and they and their English subordinates are bound to record their decisions, with the reasons for arriving at them, in English. The disregard of this requirement not only causes great additional inconvenience to the appellate authority, but allows of an objectionable laxity of procedure growing up, calculated to defeat the object of vesting in Collectors these judicial powers.

3. The simple form of diary appended to the late Regulation V of 1822, will answer for recording decisions under Regulations IX of 1822, and VI of 1831, in which the appeal lies to the Board, and Collectors should invariably adopt it in disposing of such cases.

19th July, 1859.

174. Process service.—The forms of summonses to be issued by Revenue Officers under Madras Act No. III of 1869, are given in the Appendix.

2. The Scale of Process Service Fees given in the Appendix should be adopted in all Revenue Courts.

3. When it is found necessary to employ more than one Amin or Peon for Process Service, as for instance where property is situated in different places, a separate fee is to be charged for each individual employed.

4. When a warrant remains unexecuted for seven days after its delivery to the officer entrusted with its execution, an additional fee at the rate of 6 annas per diem is to be levied from the party at whose instance the warrant was issued for every officer of the Court employed until return is made; provided that the delay in executing the said warrant is not attributable to the officer of the Court.

5. If the process for attachment and sale are issued simultaneously the proper fee for the former process only is to be charged.

6. Under Section 8, Act XXIII. of 1861, the lowest rate for serving a process will be deemed to be, as heretofore, 4 annas per diem. A week's batta is to be deposited in advance and renewed at like intervals.

7. Where, in addition to the fees payable under the scale, erry charges have to be incurred, or special expedition is required in the service of any process, the party at whose instance the process is issued must pay a further fee equivalent to the actual cost of the ferry charge, or the actual cost of travelling by rail, boat, or cart, as the case may be.

8. Where any process has to be served in a district other than that in which it is issued, no extra charge should be made for postage.

9. The salary of Amins employed in Collector's Courts should be Rupees 14 per mensem, and of Amins employed in other Revenue Courts Rupees 12. In exceptional cases batta may be allowed in addition to the fixed salary with the previous sanction of the High Court.

10. Peons employed as process servers in the Collectors' Courts should be paid Rupees 7 per mensem, and those employed in other Revenue Courts Rupees 6. In exceptional cases batta may be given

in addition to the fixed salary with the previous sanction of the High Court.

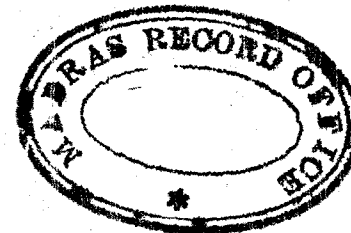
11. The number of process servers fixed by the Collector for his own office and the offices subordinate to him should be so fixed that the cost of the establishment may be at least covered by the amount of fees levied on the processes served and executed by them. It should be reported to the Board of Revenue in the first instance for confirmation, and should be altered from time to time as they may direct, and it should not be increased without their sanction; but the Collector has power to transfer process servers from one office to another within his jurisdiction as experience may dictate and, when convenience requires that processes issued by one officer should be served by the process servers attached to another, they may be served accordingly.

12. As a rule, no process fees should be collected from parties appearing before Tahsildars and Collectors for obtaining lands or for getting disputes connected with them settled. The processes in such cases should be served through Government peons and the village establishment; but if in any particular taluq the work is too heavy, and the employment of batta peons for processes is necessary, the Collectors may apply for the entertainment of batta peons as a special case.

13. Fees deposited in excess of requirements can be refunded to the proper parties. The refund can be made in money, the sum being debited to the Contingent Fund.

14. Tahsildars are competent to issue summonses under Act III of 1860 in dharkast cases, and process fees can be collected from parties on whose application the summonses are issued.

7th January, 1857; 11th October, 1859; 5th October, 1860, Misc; 16th August, 1869; 27th October, 1869, No. 7,666; Government Notification, Fort Saint George Gazette, 30th June, 1874; 12th April, 1875, No. 899; G. O., 28th February, 1876, No. 292, Revenue; 17th July, 1877; 14th August, 1878, No. 2,277.



GOVERNMENT LAW SUITS.

175. **Defence of suits.**—When suits are instituted in the Civil Courts against Collectors or their subordinates for acts done in their official capacity as Revenue Officers, the fact should be immediately reported to the Board of Revenue with a copy of the plaint, and if the actions are deemed defensible, drafts of the answers or statements proposed to be filed should also be submitted, with the date for filing them. No delay should be permitted to occur in conducting the defence of suits, and the result of all suits instituted in the Courts against the local authorities and authorised to be defended at the public expense should be invariably reported, and a copy of the judgment and decree submitted to the Board.

2. Where the result is adverse to Government, Collectors should be specially careful to forward the stamped copies of the decrees and judgments in the Original and Appellate Courts, at the same time and not later. No time will then be lost, should an appeal to a higher Court be decided on.

3. Collectors are empowered to defend, without reference to the Board, suits brought for the transfer of puttas in cases where there is no complication. Quarterly reports of such cases will be forwarded by Collectors to the Board in the prescribed form. When the interest of Government is not involved, the result of such suits need not be reported. When the costs actually incurred are in excess of the amount awarded the difference may be adjusted without reference to the Board. In cases in which the decree is adverse to Government in respect of costs, or is otherwise open to objection on the part of Government, a special report, with copy of decree and judgment, should be submitted in time to admit of an appeal or an application for review as circumstances may require.

4. As it is, as a rule, undesirable that any separate defence should be made by subordinates who may be included with the Collector as defendants in suits against him, a plea should be inserted at the end of the Collector's statement or answer to the effect that no separate

appearance or answer will be put in on behalf of the subordinate officers included in the action, as they acted under the orders of their superior who is alone responsible. This course should be followed on all occasions, unless from the special circumstances of the case, an exception from this rule is considered expedient.

5. The Courts have been directed to allow three months to officers conducting the defence of suits against Government officers for acts done in their official capacities for the purpose of filing documents, producing witnesses, and taking other steps necessary for the defence of the suit. Any further extension of time is left to the discretion of the judge.

6. When sanction for the defence of a suit has been requested and no reply has been received within the time fixed by the Court for the hearing of the suit, application should be made to the Court for an extension of time. Should such application be refused, the answer with such fresh arguments or other modifications as may have suggested themselves subsequent to the preparation of the draft reply should be filed, and intimation should be given to the Court that the superior authority on the subject have not been received, and that consequently it may be necessary to file a supplementary answer.

7. When there is an important suit in which Government are interested and the Collector considers it desirable that a barrister or other legal practitioner of higher professional standing than the local Government Vakeel should appear on behalf of Government, the previous sanction of Government for which application should be made through the Board, should be obtained before a barrister is retained.

8. If acts performed by a Collector in his magisterial capacity should lead to the institution of a suit against him, the subject does not fall within the province of the Board of Revenue, and application to defend the suit should be made direct to Government.

9. Revenue Officers will understand that they must obtain the authority of Government before having recourse to the Courts for vindication of their public acts, or their character as public functionaries, from defamatory attacks in newspapers. This order will not affect an officer's right to defend his private dealings or conduct in any way that he may think fit; but his official reputation is in the charge of the Government, and it is for the Government which will bear the cost of such proceedings if taken under proper sanction to

decide in advance in each case whether the proceedings are necessary or expedient.

19th April, 1827; 27th April, 1829; 6th April, 1837; 24th June, 1839; 22nd June, 1840; 21st March, 1842; Board of Revenue, to Collector of South Arcot, 12th August, 1850, No. 1,642; 21st February, 1856; 10th November, 1856; 29th April, 1862; 26th February, 1870; 22nd July, 1870; 16th November 1872; G. O., 6th February, 1874, No. 134, Public; G. O., dated 17th June, 1874, No. 1,014, Financial Department; G. O., 16th July, 1874, No. 885; 13th August, 1874; 17th August, 1874; 16th June, 1875; 14th July, 1876; 4th April, 1877, No. 1,534.

176. Responsibility.—The attention of Collectors is drawn to the following extract from an order of Government regarding the defence of suits. They should be careful that the answers and statements are drawn up with attention, and they must understand that unless it is seen from the draft answer that the act complained of can be fully justified under the Regulations or orders of Government, the defence of the suit, at the public expense, will not be sanctioned. The Government have announced that they will not scruple to hold personally responsible any public functionary who shall recommend or undertake the defence of any act which, whatever may have been the circumstances which justified its performance at the time, may be clearly and indisputably shown at the period of the institution of the suit, to be such as should not be defended:—"In communicating to Collectors the new rules respecting the defence of suits at the public expense the Board will be pleased to explain to them, that it is deemed a matter of great importance, that previously to submitting the draft of their answers, they should ascertain whether the evidence in their possession is fully sufficient to disprove the allegations of the plaintiff, and substantiate those of the defendant; and should bear in mind that, although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court according to strict rules of law, and that, unless it can be legally as well as morally justified, the defence of it should not be attempted."

2. Subordinates will be held personally responsible for any sums which may be adjudged against Collectors, on account of acts founded on their official reports, if there is reason to believe that the writers had, at the time of making them, the means of knowing that their statements were incorrect.

3. Collectors are personally responsible also for remissness in the conduct of the defence of suits, and they will be left to bear the consequences themselves in cases in which the interests of Govern-

ment are compromised on this account. The decision as to the manner in which the charges of defence shall be ultimately borne, will be reserved until the decree is passed. The Collector will not be relieved of liability should the decision be adverse to Government, unless it is clear that he has shown proper care and attention throughout the defence of the suit.

From Government, 11th May, 1827, No. 364, R. D.; 17th May, 1827; From Government, 4th August, 1829, R. D., No. 546; 27th December, 1830; 23th July, 1836.

177. Government Pleader.—Fees payable to the Government Pleader at Madras for the conduct of suits, can be paid if necessary previous to pleading, without being delayed pending the result of the suit.

2. The promiscuous translation of the depositions and other documentary evidence, in cases on which the advice of the Government Pleader at Madras is likely to be sought would involve great labor and delay, without in most cases any corresponding advantage. The following rules should be observed :—(1) Copies of decree and judgment passed in Government suits should be obtained and forwarded to the Board. (2) The Government Vakeel at each Court should inform the Collector from time to time as a suit in which Government is interested advances, what documents he considers it advisable to have translated for the consideration of the Government Pleader at Madras in the event of an appeal. Such translations will at the Collector's discretion be prepared without loss of time in his office and kept ready for despatch with the decree and judgment. The strict observance of these two rules will be sufficient in ordinary cases. In special cases the Collectors will exercise their own discretion, and provide what they may consider necessary. The pleadings will in all cases be supplied from the Board's office, to save the Collector's establishment the trouble of making duplicate copies.

3. When an appeal suit is to be preferred or defended in the High Court at Madras by the Government Pleader, that officer should be provided with a precis of the case as described in the annexed extract from his letter to the Board, dated 6th December, 1861, No. 207. The leading facts of the case should be noted as far as practicable in chronological order, and reference should be made to the documents which bear upon each point, or the evidence that can be adduced in favor of, or against it. When the particulars wanted are

contained in any document, the words of the latter should be quoted as closely as possible. In submitting applications for appeals or special appeals, the precis should be continued to the latest date, by the insertion of all important facts which may have transpired since the preparation of the original precis :—" Paragraph 3. In cases where a private client is either seeking the advice of counsel, or the preparation by him of pleadings in a suit, the Barrister ought always to have, and usually has, a statement or case laid before him, in which is shown a precis of the claim or defence with reference to the particular parts of documents, or a summary of the oral evidence that can be adduced, which the client thinks supports or cuts against his case. It is evident that a client knows the facts and circumstances attending his case better than any professional man can do, and although it is the peculiar province of the Solicitor to glean all such information as is obtainable, and from his experience suggest the seeking for further information, or explanation, and evidence, and then to put the whole in such form as will best draw the facts most forcibly to the attention of the Barrister, yet the original preparation or collection of the matter must necessarily rest with the client himself, and this is evident from the circumstance to which I have before alluded, that the client must best know the facts and circumstances attending the transaction. Paragraph 4. The success of a case, very much depends on the client's careful preparation of those facts. Paragraph 5. In public cases, the Department in which a case arises, has always been looked upon as standing in a similar position to that which a client in private cases occupies, and it is highly desirable, that on seeking the advice of the Law Officers, a clear precis of each case should be submitted pointing shortly to the several documents which support or cut against each part of the case, and the particular portion of each document that is relied upon, and also where practicable, stating shortly the nature of the evidence which could be adduced in support of the case; of course, copies of the documents should accompany, because, as a general rule, the Law Officers could not safely advise without seeing the whole of each document."

4. Due attention should be paid to the instructions of the Government Pleader regarding the preparation of written statements, as contained in the subjoined extract from a letter from that officer dated 17th August, 1864, No. 184. " Paragraph 5. In preparing instructions for a written statement it should be borne in mind that it is

on the plaint and such written statement, and on them alone, that the Court has the means of forming an opinion of the facts of the case, of ascertaining the various points on which the parties are at issue: and of adjudicating upon those issues; it should also be borne in mind that (contrary to the rules of the English Courts of Equity) every allegation made in the plaint, which is not traversed by the defendant, is treated as admitted by him (the defendant). If Collectors would bear these few rules in mind, and act upon them, much labor and doubt, and I may safely say anxiety, would be saved to myself when preparing written statements. It appears to be the aim of many Native Pleaders to intersperse their averments with some truth and a large proportion of fiction or to twist their sentences in such a manner as to distort the facts, and thus to render it impossible for a defendant to give a simple denial or a simple admission. In such cases the Collector should give the real facts as they occurred, showing how much of the plaintiff's statement they admit, or with what qualification they admit it, and what portion is not true, or not strictly correct. A Collector should, in the first instance, go carefully through the plaint, and divide off each allegation into a separate paragraph, and then opposite to each paragraph state the circumstances. If the allegation be strictly correct, say 'Admitted' or 'Correct'; but should the allegation not be in accordance with the facts, or not entirely so, then the Collector should state fully the real circumstances showing how much of the averment is correct, and how much of it is fiction, referring in all cases, where the Collector's statement is supported by documentary evidence, to the particular document: a copy, or if in a vernacular, a translation of which should accompany. With such instructions as those I have suggested, the Board and Government Pleader would, as a general rule, be able satisfactorily to deal with cases, few references to the Collector for further information would be required; and I am satisfied that in the long run, the Collector would find it a great saving of time, trouble, and vexation; for having once, and in the first instance, fully mastered the case, he would be able with facility to superintend the conduct of the suit to its conclusion."

5. In preparing pleadings in which admissions are made, great care and nicety of language is generally required to prevent undue advantage being taken of the admission, and when a pleading is prepared by the Government Pleader at Madras, the native vakeels to Government should not be permitted to re-cast such pleading.

If in settling a pleading any error be made by the Government Pleader at Madras, consequent on a misunderstanding of the facts, an alteration may be permitted to render the pleading in strict accordance with the facts; but even that should be done with great care, and particularly so as to avoid any difference in expressions relating to the same act in different portions of the pleading. A pleading must be put in, in the language of the Pleader signing it, but if the pleading be in a vernacular, there is no objection to its being accompanied by an English translation. In all cases, therefore, where a pleading is prepared by the Government Pleader at Madras for filing in Mofussil Courts, the Government Vakeels in the Mofussil should be instructed, first to satisfy themselves that the facts are correctly stated, and to attend to any note which may require attention; when that is completed, then to translate the written statement into the vernacular, and to make a fair copy of the English written statement; the vernacular and such fair copy to be annexed together and filed in the Court.

2nd October, 1858; 14th December, 1860; 14th December, 1861; Government Pleader's letter, dated 17th August, 1864, No. 184; 31st August, 1864; 6th March, 1865.

178. Suits under Waste Lands Act.—Formal application for sanction to defend, at the public expense, suits instituted in special Courts for the adjudication of claims to waste lands, is unnecessary, as by Section 10, Act XXIII of 1863, it is provided that in all suits brought before such Courts to establish private claims, which have been rejected by the Collector and Board of Revenue, the claimant shall be the plaintiff, and the Collector or other officer performing the duties of Collector of the district "shall appear as defendant on the part of Government," leaving no option in the matter. A report of the institution of such suits will however be submitted for the information of Government.

G.O., dated 26th July, 1865, No. 1,742; 18th August, 1865.

179. Disputed decisions.—When questions of general importance are decided by District Courts, and, in the opinion of the Collector, there is reason to dispute the decision, the matter should at once be reported to the Board. If necessary the decision can then be brought before the superior Courts in order that if it is erroneous the error may be corrected immediately, and that the law on the point may be determined by the proper authority once for all.

29th December, 1834.

180. Government Vakeels.—Fees due to Government Vakeels, in cases in which Government is a party, should be paid, one-half after the pleadings are over, and the other half after the decree is passed.

2. The High Court have directed that no leave of absence in excess of one week is to be granted to Government Vakeels by the Civil Judge, unless the Collector shall endorse the application to the effect that no inconvenience will arise from their absence.

18th December, 1862; 12th January, 1863; G. O., dated 12th June, 1868, No. 1,662; 15th July, 1868.

181. Office.—The papers connected with suits filed against Government are sometimes sent to the Board only a few days before the date fixed for hearing, and extensions of time have often to be applied for. In this way the Board are much inconvenienced, and are sometimes left insufficient time to consider cases of great intricacy. Instructions too have to be sent by telegraph, which is expensive and not unlikely to cause misunderstanding. Collectors are requested to see that all work connected with suits in their offices is expeditiously done and that no delays are allowed to occur in making the necessary inquiries and report.

15th October, 1875, No. 2,876.

COURT OF WARDS.

182. Assessment and collections.—Where estates are likely to remain for some years under the charge of the Court of Wards, the ryotwar mode of assessing and collecting the revenues should be introduced, and the system of renting out the lands for terms of years should be discontinued, wherever these arrangements are practicable.

2. Under the provisions of Regulation V of 1804, it is not competent to the officers of Government to sell an estate under the management of the Court of Wards in satisfaction of arrears which have accrued during the period of the Court's management. It is necessary that all such arrears should be written off when the estate is made over to the proprietor. Nor is it competent to the Collector to carry the whole of the receipts from an estate under management to the credit of the Government demand against it. At least ten per cent. of the receipts must be reserved for the expenses of the minor, and the balance may be credited to Government, should the Government demand equal 90 per cent. of the receipts.

3. In the case of an estate which is in arrears when taken under management, this amount may be considered as a charge against the estate when it is made over to the proprietor, if the receipts during the period of management have only sufficed to pay the Government demand and the expenses of the minor during that period.

4. A private creditor, even though he obtain a judgment in a court of law against an estate under management cannot proceed to sell any part of it during the Court of Ward's management, unless the arrears due to Government can be satisfied out of the proceeds of the sale.

5. Collectors, as agents to the Court of Wards, have the same powers in regard to questions between tenant and landlord, as the incapacitated proprietor, neither more nor less.

1st May, 1820; S. U. to Government, 7th Dec. 1831; 30th April, 1832; S. U. to Government, 1st June, 1838; E. M. C., 5th Oct., 1850, No. 931, R. D.; 13th February, 1875, No. 339.

183. Education.—Great care should be bestowed upon the education of minors, both male and female, and a brief report should be obtained monthly from the Head Master of the schools at which they are educated showing their attendance and progress. A tabular statement has been prescribed for the annual report on this head.

2. It is not possible to over-estimate the civilizing effects which are likely to be produced on the country by withdrawing minor heirs and their brothers for a time from their homes when their position there is subjecting them to vicious influences, and by carefully training their minds to a just comprehension of their future responsibilities. On the other hand, care must be taken to prevent the objects which Government would secure by this measure from being misrepresented, so as to excite prejudices and collisions fatal to its success.

3. Collectors, as agents of the Court of Wards, should communicate freely with the Inspectors of Schools on the subject of the education and training of the minors under their charge. No recommendation should be made to the Court for the removal of a minor ward from one school to another without previously consulting the Director of Public Instruction, whose opinion should invariably accompany the recommendation. Intimation should be given to that officer whenever a minor either by death or in consequence of attaining his majority ceases to continue under instruction.

4. The officers of the Educational Department have been instructed to communicate with the Revenue authorities before examining minors.

20th December, 1841; 14th October, 1857; 6th February, 1858; 11th May, 1859; 25th November, 1861; 12th June, 1862; 13th August, 1869, No. 6,175; 26th July, 1871, No. 3,113; 8th December, 1874, No. 3,560.

184. Managers and guardians.—Under Regulation V of 1804, Sections 11 and 21, public commissions under the seal and signature of the Collector are to be furnished to persons appointed to be managers and guardians of disqualified proprietors whose estates are under the charge of the Court. Forms of such commissions, of security for personal appearance of managers or guardians, and of the obligations to be executed by them, will be found in the Appendix. Vernacular translations should be added by the Collectors. The penalty in the matter of personal appearance will generally be a nominal one.

14th November, 1872.

185. Financial.—When estates under the Court of Wards yield a surplus, it is advisable to appropriate at least a part of it to the permanent improvement of the property, a course which is authorized by Section 16 of Regulation V of 1804. If the whole surplus be invested in Government securities it is possible that it may be dissipated by the proprietor on coming into possession. Securities purchased on behalf of minor proprietors should be forwarded to the Court of Wards for deposit in the Bank of Madras.

2. Commission due to Government should be calculated on the revenue, *minus* such charges as relate to the management of the estate collection of revenue and maintenance of public works and buildings. Stationery and other contingent charges may also be deducted; but not charges incurred for the maintenance and education of the minor, repairs of pagodas, chattrams and houses, or performance of charities.

11th July 1877, No. 3,231.

186. Inam alienations.—Collectors should make careful inquiry with regard to the Inams granted subsequent to the Permanent Settlement, which may exist in estates taken charge of under the Regulation.

2. Such Inams are generally resumable, and as trustees the Court are bound to uphold the rights and interests of their wards in this as in all other respects.

3. Unless any of the Inams have been granted for services which it is expedient to retain, or unless some special reason for postponing the resumption should exist; as for instance if the grantee is entitled to consideration as a member of the proprietor's family, or if the resumption is barred by law; they should be resumed at once. If the occupant refuses to surrender his Inam right, he can be dispossessed by a regular suit.

4. In cases where the Inams are 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 by favour and not of right, and that it may be set aside when the ward attains his majority.

5. When estates are taken charge of on behalf of the Court, Collectors should at once institute inquiries as to the 'subsequent' Inams existing therein, and report in due cause on the way in which they should be dealt with.

4th February, 1869.

187. Leases.—When Zemindaries or other estates, or when portions of such estates, are leased out by the Court of Wards, the lease should invariably run in the prescribed form.

16th October, 1877, No. 4,747.

188. Suits.—The rule elsewhere given authorizing Collectors to defend suits for the transfer of puttahs, has no application to cases arising in connection with Court of Wards' estates. In these cases the Court's orders must be taken.

26th November, 1874, No. 3,428.

189. Public Works.—Collectors should apply for and obtain the previous sanction of the Court for all original Public Works whatever may be the amount of the cost, and for all repairs costing Rupees 200 and upwards.

2. Repairs costing less than Rupees 200 may be executed by Collectors on their own authority, provided the cost can be met from the provision made in the budget.

3. Emergent repairs can be executed under all circumstances in anticipation of sanction.

O. M., 19th April, 1873, No. 510.

190. Office.—Correspondence regarding minors' estates is liable to private postage, and this should be prepaid. Collectors should forward a supply of labels to such officers as are employed under them in connection with minors' estates, debiting the cost to the estates concerned.

2. Collectors should use English Foolscap for correspondence with the Court.

11th February, 1863; 12th March, 1863; Circular Official Memorandum, dated 28th March, 1871, No. 425; 31st March, 1871.

191. Reports.—When submitting the question whether an estate is to be taken charge of by the Court, Collectors are bound by law to send in a detailed report showing as completely as possible the circumstances of the case; they should note especially the age and sex of the incapacitated proprietor, his or her relationship to the deceased proprietor, the apparent financial condition of the estate, the names of the other members of the family, the wishes of the latter, and the manner in which their interests are involved in the matter.

2. Collectors are granted a general discretionary authority to abstain from submitting proposals for taking charge in the case of small estates other than those held on Zemindary tenure.

3. As soon as Government have committed an estate to the care of the Court, Collectors will submit their nomination of a guardian and a manager; together with proposals for management, comparing expenditure briefly with income.

4. As soon as practicable thereafter the following statements will be submitted:—(1.) A list of debts due to and by the ward, showing how they accrued, what interest they bear, and within what time and how they will be recovered or paid. This list must be accompanied by a tabular statement showing the financial condition of the estate according to the latest information. (2.) A brief memoir on the history of the estate, its extent, position, geographical features, population and villages. (3.) A statement with a map annexed showing the existing lines of internal communication, the roads, bridges, etc., which must be made in order to complete the system, the annual expenditure from the funds of the estate required for the maintenance of made roads, and the total estimated expenditure required for new roads and bridges, etc. (4.) A similar statement, with regard to buildings and miscellaneous works of public utility. (5.) A similar statement with regard to works of irrigation, showing the amount of revenue dependent on each existing work. (6.) A memorandum showing the area under cultivation, the nature and conditions of the culture, the particulars of the settlement or settlements in force, the tenures of the cultivators and their condition compared with those in villages belonging to Government in the neighbourhood. (7.) The condition of forests and the system of conservancy required. Statements "3" "4" and "5" will enable the Court to control expenditure on Public Works, and ascertain whether they are systematically improved or not.

5. A budget will be submitted annually in December showing the expected receipts and expenditure of the estate during the coming fasli year. In the covering letter the question as to what sum should be expended on public works must be fully discussed.

6. If it is necessary that orders should be obtained on any particular points before the statements are prepared in full, Collectors may report as far as they are able to do so, reserving the rest until information is available; but the several subjects should be noticed in the order of and with reference to the numbers given in paragraph 4, the points not reported on being shown as blank in the first return. The statements detailed above are devised to meet

the circumstances of large estates, and many parts of them will be blank when the estates are small; they must be submitted however in every case. Collectors can subsequently make any additional representations which they may see fit to offer.

7. The importance of the prompt realization of the demand and uncollected balance due to estates under management cannot be over-rated.

8. A Demand Collection and Balance Statement in the prescribed form should be submitted quarterly for each estate. These returns will be combined in the Court's office and disposed of in one.

9. When detailed proposals are submitted to the Court of Wards for carrying out irrigation works or other improvements in minors' estates, a specification report, with levels and sections, should invariably be submitted to the Court. In submitting estimates for the repairs of irrigation works, Collectors should state the highest revenue derived during the last five years under the work which it is proposed to repair, and also whether provision for the work has been made in the budget.

10. When estimates for expenditure are submitted, the following information should be given:—Name of estate; annual income from land; annual income from invested funds or other sources; accumulations; annual expenditure, including costs of management; debts, including arrears of Peishcash; age of Ward.

27th March, 1820; 10th December, 1830, No. 2,359, Revenue Department; 13th January, 1863; 15th June, 1871, No. 2,467; 26th July, 1871, No. 3,113; 17th June, 1873; 3rd October, 1876.

TREASURY AND FINANCIAL.

192. **General Treasury administration.**—The Collector of the district is personally responsible to Government for duly accounting for moneys received and disbursed; for the agreement between the departmental returns and cash accounts, both of which go out under his signature, and the registers kept in the Treasury; and for the safe custody of cash, notes, stamps, securities, and other Government property. Although the Collector may manage his Treasury by a Deputy, he must not treat the Treasury as a separate and independent office. Letters addressed to the Treasury officer must be regarded as addressed to himself. The permission given by the Government to the Accountant General to address direct to Treasury Deputy Collectors covers containing certain classes of routine documents is designed to obviate delay in the despatch of business and does not relieve the Collector from any responsibility, or affect the subordination of the Deputy Collector to that officer. Collectors can always open the covers addressed to their Deputies themselves when at head-quarters, and when absent they can make such arrangements as they may consider necessary for their being kept informed of the correspondence. The Collector should not address his Treasury officer by separate letter, as if he were an independent officer, and then forward the Treasury officer's explanation, instead of his own, in reply to questions or inquiries touching his Treasury business. When any irregularity is brought to his notice, nothing but a report made by himself after personal investigation will be considered satisfactory.

2. The bulk of the money in the District Treasury must be kept in a chest under the lock and key of the Collector, only a sufficient sum, which should never exceed Rupees 10,000 without the special sanction of the Board, being placed in charge of the Cash-keeper for current expenditure. The bulk of the adhesive stamps and stamped papers in store should also be kept in the Collector's Treasury in one or more chests or presses under his lock and key in parcels containing known quantities of each value. The remainder

of the stamps, which shall not exceed the probable demand for a month, shall be in the custody of the Cash-keeper.

3. The Collector is bound to satisfy himself by periodical examination, or at least once in every two months for cash, once in every quarter for deposits, and once in each half-year for stamps, securities, bills, and money-order forms—(1) that the actual stock of cash, stamps, and securities corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for ordinary public transactions; (2) that the deposit registers are kept up according to the prescribed rules; (3) that stock of bill, money-order, and similar forms which are intended for use in money transactions is carefully kept under lock and key and periodically tallied with the nominal balance of such forms on the stock books; (4) that the taluq balances are verified once a year by a gazetted officer, if possible by a Covenanted officer, and a report of the same made to the Board. Where Sub-divisional Treasuries are in charge of gazetted officers, the Collector should verify the balances when occasion offers on his tours. The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of transaction, but also that no moneys are unnecessarily placed in deposit or allowed to remain there without good cause.

4. The Collector, unless unable to perform the duty from physical inability or from absence on tour, is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the Account Office, and to send immediate notice to the Board and Accountant-General of any embezzlement in an office or Treasury. The notice first named must be supplemented, as soon as possible afterwards, by a detailed report after personal inquiry into the case.

5. The Collector should be especially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified; and the certificate which is required from the transferor and transferee, showing the state of the cash and stamp balances, should be invariably despatched to the Accountant-General on the same day that charge is transferred. A copy of this certificate is appended. It is not sufficient only to count the bags of treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are made of net, when the contents of all are visible.

6. As the Collector's delegate and representative the Treasury Officer is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury officer for a thorough observance of all prescribed Treasury rules and strict attention to all the details of the daily routine of Treasury work. The Treasury officer is responsible to the Collector for the working of the Treasury and for the conduct of the subordinate Treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply to the officer in charge of a Sub-divisional Treasury.

7. During the absence of the Collector the keys will ordinarily be with the Covenanted Assistant at head-quarters. Arrangements should always be made for such an officer or for some other European Covenanted Officer to be present at head-quarters during the absence of the Collector, but if at any time it becomes the duty of the Collector to leave the head-quarters before he can be relieved by a European Officer, the Treasury keys may be entrusted to the Treasury Deputy Collector as a very temporary measure.

8. The Collector or under his direction his Covenanted Assistant should be personally present when cash or stamps are taken out, or put into the cash-chest under his lock and key. It must be certified monthly that this is being done.

9. Every evening the Deputy Collector should sign the cash-book. He should also examine the balance in the expense chest with the Cash-keeper at least once a week, and report having done so to the Collector.

10. The taluq Treasury should be under the joint lock and key of the Tahsildar and taluq Sheristadar, both the keys being in the sole charge of the latter when the former is absent from head-quarters.

11. Shroffs should never be placed in charge of the keys of the Treasury either in the district or the taluq. They should only be held responsible for bad coin and over-payments during the day.

12. The taluq Sheristadar should examine every evening the balance in the Treasury, and sign the chitta with a certificate that

the balance has been found to be correct. The chitta should be countersigned by the Tahsildar when he is present at head-quarters.

13. The Tahsildar should examine the balance in the chest, not less than twice a month, and every time he leaves and arrives at head-quarters, and report having done so to the Collector. When however he leaves head-quarters at nights on emergent business, he need not examine the Treasury, but the fact should be reported to the Collector as soon afterwards as possible.

14. When taluq Sheristadars are absent, the next senior officer, the Head Gumastah, may discharge all his duties, including the examination of the Treasury.

27th May, 1867, No. 3,253; 19th November, 1869, No. 8,549; 9th May, 1874, No. 1,050; 27th July, 1875, No. 2,089; 8th February, 1877, No. 629; 23rd June, 1877, No. 2,974.

193. Inspection of subordinate Treasuries.—Collectors must arrange for the examination of taluq and other subordinate treasuries by a Covenanted officer or Deputy Collector at least once a year. The attention of the examining officer should be especially directed to the verification of Stamp-stock in addition to the checking of the cash in hand, and ascertaining whether the prescribed accounts are kept.

2. Yearly reports, including all the subordinate treasuries in the district must be made up for the Calendar year and furnished to the Board. These reports should contain the following columns:—
(1.) Name of treasury. (2.) Date of examination in previous half-year. (3.) Date of examination in half-year under report. (4.) Name of examining officer. (5.) Result of examination of cash and cash accounts. (6.) Result of examination of Stamp-stock. (7.) Remarks.

3. The examinations should be made, as far as possible, unexpectedly, and not at stated periods.

4. In addition to the examination mentioned above, Collectors will also depute their Treasury Deputies occasionally for the technical examination of taluq treasuries and the accounts connected therewith, making temporary arrangements for the charge of the Huzur treasury during their absence. It is not necessary that every taluq treasury should be thus inspected every year; but not less than half the number of the treasuries should be inspected annually, and the inspections should be made without notice. Each treasury should

be inspected at least once in two years. The number of the treasuries thus inspected and the general state in which the accounts are found should be stated in the Land revenue settlement report every year. The Treasury Deputy Collectors should also, during their stay at the taluq head-quarters, send for as many curnams as possible with their original accounts, and see whether the accounts relating to the accounts of revenue are kept according to rules. Native Treasury Deputy Collectors need not take a clerk with them on these occasions as the inspection should be conducted by themselves entirely. When the Deputy Collector is not a native he may with the permission of the Collector take a clerk for the purpose of reading Vernacular papers to him. Deputy Collectors may take a peon with them on these inspections.

14th November, 1850; 10th February, 1871; 11th February, 1874; G. O., dated 25th November, 1873, No. 1,295; 29th October, 1877, No. 4,872; 17th October, 1877, No. 4,755.

194. Payments by Treasury Deputy Collector.—Deputy Collectors are authorised on their own responsibility to make the following payments:—(1.) All Salary Abstracts, Pensions and Yeomials. (2.) Bills of Exchange drawn by authorized Officers, for which Letters or Registers of advice shall have been received from those Officers. (3.) Drafts of Paymasters and Commissariat Officers, drawn on account of credit letters issued by the Accountant General's office. (4.) Advances to Engineer Officers of the Department Public Works, on the Drafts of the Superintending Engineer, who furnishes to the Collector monthly an estimate of sums required in each month, out of the amount sanctioned by the Government for each year, and communicated to Collectors by the Accountant General. (5.) Advances to Deputy Post Masters on account of the Postal Department, on Receipts countersigned by Inspecting Post Masters. (6.) Repayments of Deposits of the Revenue and Judicial Departments, and of Deposits on account of the Government Savings' Bank. (7.) All advances, either on account of the services of Government, or repayable, which shall have been authorized by Government, and notified by the Accountant General. (8.) Interest on Government Promissory Notes which are enfaced as payable in the district.

8th July, 1859.

195. Cash and stocks of stamps.—As a rule, the cash retained in the Taluq Treasury at Huzur stations should be reduced to the

smallest amount sufficient for current requirements. The collections in excess of this minimum, should, as they accumulate, be sent daily, or at short intervals, to the Huzur Treasury. In like manner the quantity of stamps, &c., retained in the Taluq Treasury, should be reduced as much as possible, as further supplies can always be obtained, as required, from the adjacent Huzur Treasury. The object of this arrangement is to enable the Inspector General of Police to reduce the Treasury Guards for the two Treasuries at Huzur stations.

2. The stock of stamps left in the hands of any Treasurer or Treasury Officer should not exceed a month's probable demand, estimated according to the average sales of former months.

28th February, 1851; 27th February, 1877, No. 895.

196. Office.—The month's accounts of Receipts and Payments at all sub-offices should be closed at noon of the last day but one of each month, any later transactions that may be absolutely necessary within the month being brought to account on the first of the following month. Collectors should accordingly issue instructions to the following Central Sub-Offices, viz., Taluq Treasuries, Stamp Offices, Register Offices, Sea Customs Treasuries, and Land Customs Treasuries, and to any other offices from which accounts of Receipts and Charges are furnished to the Collector's Office, that, as a rule, no transactions are to be permitted on the last day of each month, the Accounts being closed and made up at noon on the previous day, and despatched in the evening, so that all the Accounts of the Sub-Offices may reach the Collector's Office on the 1st of each month. When such offices are situated at a great distance from head-quarters of the District, the Officers should be directed to close their Accounts two days earlier; should indispensable necessity arise for entering on any transaction after the month's account is closed, the preliminaries may be arranged, the final disposal of the matter being deferred till the first day of the next ensuing month. If the day of closing should fall on Sunday or any other holiday on which the Cutcherry is closed, the accounts should be despatched on the previous day. Under these arrangements the monthly Treasury Account to the Accountant General should be despatched, at the latest, on the 5th of each month. The date of despatch should be noted in the Plus and Minus Memorandum submitted to the Board.

2. Treasury servants should not be deprived of the annual holidays enjoyed by others in public employ. Collectors should

notify in their Gazettes on what days their Treasuries will be closed, and should make arrangements for the despatch of any emergent business during such periods.

3. Collectors should require all officials in charge of Taluq Treasuries or cash-boxes in their districts, to close them finally by sun-set at latest each day.

4. Spare keys of locks in use in taluq and other Treasuries should be deposited in sealed bags in the Collector's Treasury.

5. If it is impossible for a Covenanted Officer to be present, a senior Uncovenanted Officer other than the Treasury Deputy Collector should sign the Treasury Accounts; but Collectors should if possible make arrangements for a Covenanted Officer to be present at the Huzoor at the beginning of the month. To save references a certificate should be affixed to the Treasury Accounts when signed by an Uncovenanted Officer to the effect that the Collector was unable to have a Covenanted Assistant present for the duty. This practice will not be permitted for more than two successive months at the outside.

6. In order to avoid the inconvenience and risk which accompanies the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, every order issued by a Court or Office for the payment of money from a Government Treasury is to be in English, unless the presiding officer is not acquainted with the English language. Where the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment is to be both in the Vernacular and in English.

6th June, 1861; 16th December, 1862; 17th February 1864; G. O., dated 21st November, 1865, No. 537, P. D.; 23rd February, 1866; 25th May, 1871, No. 2,135; 1st October, 1875, No. 2,785.

197. Cash-keepers.—Though Cash-keepers are not permitted to keep Collectors' private accounts, or to act as their private agents, there is no objection to the salaries of the Collector or his subordinates when absent from head-quarters on duty being drawn by the Cash-keeper, and payments being made therefrom upon the orders or receipts of such officers, the salary when drawn being placed in a private Cash-chest.

15th July, 1836; 14th April, 1851; G. O., dated 12th December, 1867, No. 547; 29th January, 1868.

198. Appointments.—Except as a temporary arrangement to meet emergent cases, appointments to the charge of District Treasuries will be disposed of under orders of Government only.

G. O., 5th October, 1865, No. 2,407; 30th October, 1865.

199. Accommodation for other departments.—Cash-chests of the Survey, Settlement, and Registration Departments may be lodged, for safe custody in Revenue Treasuries. The chests used must be of secure description, and bags cannot be taken in.

15th July, 1867, No. 4,369; 22nd November, 1877, No. 5,047.

200. Dealings with Branch Banks.—When the Branch Bank is located at the Collector's head-quarters, all monthly remittances from Taluq Treasuries should be made direct to the Bank, accompanied by the usual or Irsalnamah Remittance List, in duplicate. The original will be receipted and returned by the Bank, and the duplicate retained to be transmitted to the Deputy Collector with the daily account.

2. When the Bank is situated at any place other than the Collector's head-quarters, the remittances from the taluqs will be made either to the Bank or to the Huzoor Treasury, according to instructions issued by the Treasury Deputy Collector from time to time.

3. Remittances from villages of the taluq in which the Bank is located will also be made direct to the Bank, but they must invariably be accompanied by an Irsalnamah in duplicate, and containing headings in English and the vernacular. The person bringing the remittance will first present the Irsalnamah in the Taluq Cutcherry, where it will be examined and signed by the Accountant and returned to the individual. He will then proceed to the Bank where the money will be received and the original Irsalnamah returned to the party signed by the Agent, the duplicate being retained by him to be transmitted to the Deputy Collector or Tahsildar with the daily statement.

4. Any person having money to pay on account of Government will likewise tender it at the office of the Deputy Collector or the Tahsildar or the Deputy Tahsildar of the station, who will furnish him with a Chellan, in duplicate, in the Form A, prepared in his office, specifying the heads of account, and will cause both the original and duplicate to be endorsed as "correct" and signed by his Accountant. The person so tendering will then proceed to the

Bank where the money will be received, and the Agent will receipt and return the original Chellan to the payer, retaining the duplicate for transmission to the Deputy-Collector or Tahsildar with the daily account.

5. Fines and forfeitures and other miscellaneous receipts will be forwarded by the officer receiving or realizing them, with a similar Chellan, and will be similarly dealt with.

6. The sale of stamps by ex-officio vendors will be thus conducted. The ex-officio will himself receive all moneys offered for the purchase of stamps, and will, at the close of each day's transactions, remit his receipts to the Bank with separate Chellans for judicial and non-judicial stamps. Each Chellan will be in duplicate and will show the gross value of the stamps sold, the rate and amount of discount thereon, and the net amount paid by the purchasers. The Bank will credit the gross sale-proceeds, and debit the discount *per contra*, specifying the rate, etc.; and the Agent will deal with the Chellan as in Rule IV. The ex-officio vendor's hours of business will thus have to be regulated by those of the Bank, and he must close his office at an hour that will admit of his remittance reaching the Bank before the hour of closing.

7. Deposits on account of the Government Savings' Bank will be received at the Branch Bank under the orders of the Deputy Collector.

8. All disbursements will be made on the written authority of the Deputy Collector. When, however, the Bank is situated in a station other than the head-quarters of the Collector, disbursements may be made on the orders of the Tahsildar of the station, as well as on those of the Treasury Deputy Collector of the district. But the Tahsildar shall not in any case order payments which he would not have been competent to order if his Treasury had not been abolished.

9. Payments from the Government Savings' Bank will be made under the orders of the Deputy Collector only. In regard to entire withdrawals, however, the sanction of the Secretary to the Government Savings' Bank will be necessary.

10. All bills for monthly salaries and contingent expenses of Revenue, Judicial, etc., Departments, the abstracts for which undergo monthly audit in the Accountant-General's Office, will, as usual, be sent by the officers concerned to the Deputy Collector

who will examine them and issue cheques upon the Bank for payment.

11. Payments on account of interest due on Government Promissory Notes will also be made upon the order of the Deputy Collector.

12. Payments to Native Officers and Sepoys, etc., on furlough, and Military pensioners shall be made on cheques issued by the Deputy Collector, in favour of each individual after identification.

13. All transfer receipts, whether for cash or in adjustment, will be paid by the Branch Bank; and in cases where they may be issued in part payment of pay and allowances, the necessary adjustment entries should be shown in the Bank's daily statement with full particulars on the receipt side of the amount credited.

14. The credits on account of Military, Public Works, Forest, Postal, and the Electric Telegraph Departments, will be communicated by the Accountant-General direct to the Collector, and he will communicate to the Bank the portions thereof to be drawn at the Huzoor station. The advices for supply bills and transfer receipts will be communicated by the Accountant-General direct to the Bank.

15. Disbursements on account of Local Funds will be made under the responsibility of the President of the Local Fund Board to which they belong or any officer authorized by him for the purpose. Similarly, disbursements out of Special Funds will be made under the responsibility of the Collector or the officer authorized by him in that behalf.

16. Registers of Deposits will be kept in the Collector's Office, as now the Bank only receiving the amounts tendered and crediting them to the proper heads in the account. Their re-payments will be made on the authority of the Deputy Collector or Tahsildar.

17. Refunds of Revenue will be similarly made on the Deputy Collector's orders. Judicial refunds, however, may be made on the authority of the Magistrate or Judge by whom the amount was realized.

18. The following accounts will be kept by the Bank:—A.—A Scroll Cash-book. B.—A Daily Statement. C.—An Account in the General Ledger in the name of the Collector. D.—An Account

Particular of coin received and expended on Government account. E.—A Daily Statement of currency notes received and issued.

19. In the Scroll Cash-book will be entered all receipts and disbursements on account of Government. In cases where deductions are made from the gross amount payable, the net amount alone will appear in this book.

20. The totals on each side of the account in the Cash-book will form the entries in the General Ledger.

21. In the daily statement, the vouchers will be classified under the several heads to which they properly belong. In cases of documents, on which deductions appear, the gross amount of such documents and the deductions made will be entered on opposite sides of the account under the proper heads.

For instance, in the case of a salary bill for a gross amount of Rupees 300, but subject to a deduction of Rupees 12 for Income-tax, the whole sum of Rupees 300 will be debited and the Rupees 12 credited under the proper head of account.

22. The Agent will furnish the Deputy Collector with a Pass-book which will be written up and forwarded with the Daily Statement, the entries therein being counterparts of those in the General Ledger, certified by the initials of the Agent or his Accountant. The Collector or other officer acting for him will examine the Pass-book, initial the entries on both sides if found correct, and return the book to the Bank, having, however, previously taken, with his own hand, to be retained in his own possession, a copy thereof for his own use.

23. Every evening, the Statement for the day, with all the vouchers connected therewith, will be submitted to the Deputy Collector in charge of Accounts, who will forward to the Tahsildar of the Cusbah station an extract therefrom, showing the receipts of his taluq, for his information.

24. This Daily Statement will form the basis of all the returns required from the Collector by the Accountant-General and the Board of Revenue.

25. The Bank will also furnish the Deputy-Collector with a weekly cash-balance report.

26. Where the Bank is situated at a place other than the Collector's head-quarters, the daily Statement and the Pass-book will be forwarded to the Tahsildar of the station, and in his absence

to the Taluq Sheristadar instead of to the Deputy Collector, and he, on finding it correct, will initial the Pass-book and return it to the Bank, and retain the Statement with him for the preparation of the monthly Account Current.

27. Where the Branch Bank is located at the head-quarters of the Collector, the Account Current of all receipts and disbursements by the Bank will be prepared in the Deputy Collector's Office from the Daily Statements furnished to that officer. No Account Current need be prepared by Tahsildars who will, however, send to the Deputy Collector such accounts as may be called for by him for purposes of check.

G. O., 2nd August, 1873, No. 801.

201. Carriage of treasure.—In regard to the responsibility of the Police as Treasure Escorts, the spirit of the annexed rules extracted from the General Regulations of the Army, will be followed. The Escorts are not required until the Treasure is packed, and need not be detained after the packages have been delivered:—"Officers Commanding Treasure Escorts are not responsible for the contents of such packages of treasure as may be delivered over to them. The Collector making the remittance is answerable for the contents of the packages, and the officer receiving the charge will only be required to pass his receipt for a certain number of packages, contents unknown, and to see that the same are delivered unbroken and unopened. They are consequently exonerated from the duty of seeing the Treasure either packed or unpacked, and Escorts are not to be required until the treasure has been packed up, and they are to be dispensed with as soon as the packages have been duly delivered, and before their contents are counted out. Officers Commanding Treasure Escorts have, under the preceding Regulations, simply to take charge of, and convey to the named station, a certain number of packages. The Officer Commanding a Treasure Escort being responsible for the safe custody of the packages both as regards their number and condition, the measures to be adopted for that purpose rest exclusively with him. The Shroff and others who accompany the remittance on the part of the Collector being responsible for the contents of the packages, may be permitted as a measure of precaution to examine the seals morning and evening, under such arrangements as the Officer may direct, to satisfy themselves that all is right, and to report to the Officer whatever they may observe requiring notice."

2. Where carts cannot be used, the Collectors should supply tarpaulins to cover the gunny bags. In other places the treasure should be packed in boxes of the prescribed dimensions. Treasure boxes should be made up of such coarse materials as will allow of their being disposed of at little loss by auction as soon as they have been unpacked.

3. In all cases where treasure is shipped from out-ports where a Covenanted Officer or Deputy Collector is not resident, either the Collector of the district or one of his Assistants should be present to see that proper boats are in readiness, and every other necessary preparation made for the shipment of the treasure.

8th December, 1833; 7th August, 1848; 25th October, 1852; 7th July, 1862.

202. Inter-departmental payments.—No cash payment should be made between departments. Where one department has to purchase in the market to meet the wants of another, the latter or indenting department must provide in its Budget Estimate for the cost, and place the supplying department in funds by Transfer Receipts.

2. The following instructions are issued for the guidance of Collectors in the adjustment in accounts of value of work done or stores supplied for Public Departments:—(1). It will invariably be noted by the Collectors in their indents whether the articles therein mentioned are required for "General," "Provincial," or "Special" services. (2). For all the works done or stores supplied to the districts by the Public Works Work-shops on the indents passed by the Board, the officer in charge of the Factory supplying will send, in triplicate, bills showing the quantity and cost of the work done. (3) When bills appertain to work done or stores supplied for Imperial purposes, the supplying officer will add a foot-note "Cash payment not required" in red ink on the bills, in which case cash shall not be remitted. But when they relate to Special or Provincial services, this foot-note will be omitted and cash payments shall actually be made by the officer supplied to the supplying officer, and charged under the heads, viz., Special or Provincial services, as the case may be. (4). On the receipt of these bills and the articles therein mentioned, the officer supplied will approve and countersign the original and return it to the supplying officer. The duplicate will be sent to the Accountant General, and the triplicate of the bill retained in the office of the officer supplied for record.

12th September, 1863; 22nd September, 1863; 16th January, 1864; 20th November, 1871.

203. Refunds.—Collectors are authorized to sanction refunds by their divisional officers of any sums erroneously credited to Government, either from remission of assessment on appeal or otherwise, provided that the collection has been made within the two preceding years. They will obtain the previous sanction of the Board in cases of such refunds ordered by themselves. In all cases of more than two years' standing reference must be made to the Board. These rules apply to Special Fund credits, but a separate return must be made in that case.

2. Departmental Revenue fines may similarly be refunded by Collectors the application for refund being supported by the order of the appellate authority.

3. Collectors may refund judicial fines under the orders of the appellate courts.

4. Applications for the refund of examination fees must be made to the Commissioner for the U. C. S. Examinations, who will apply for the Board's sanction to the refund where he considers the refund proper.

22nd January, 1835; G. O., 29th April, 1861, No. 903; 25th April, 1861; Letter from the U. C. S. Commissioner, dated 19th December, 1865, No. 507; 19th January, 1866; G. O., dated 24th October, 1868, No. 2,705; 10th December, 1868; 23rd August, 1873; G. O., 1st April, 1876, No. 461.

204. Spending powers of Collectors and Board.—In the Appendix to this order will be found two tabular statements shewing the powers of Collectors and the Superintendent of Stamps on the one side and the Board on the other side, to sanction expenditure under the Civil Budget. Spending powers in subjects connected with the Superintendent of Government Farms are not yet strictly defined.

2. The expenditure under each budget entry must be of a nature such as under an ordinary construction pertains to that entry.

3. Expenditure must be distributed over the year in a reasonable way suitable to the circumstances.

4. The year's budget allotment cannot be exceeded in the year.

5. The subordinate officers named above have no power to transfer funds from one entry to another. The Board will, if necessary, for any one minor item make transfers from the allotment of one district to that of another under that minor item.

17th September, 1878, Misc.

164

160 No. VIII or 1879.

205—Cancelment of paragraph 5 of Standing Order No.

1 205.—The last sentence of paragraph 5, Standing Order Board's Proceedings, No. 205, is cancelled.
dated 26th June 1879,
No. 1,862.

2. Collectors are responsible for all contingent charges of their Districts, the Subordinate Officers actually incurring the charge being responsible to them. Collectors are bound to object to and to strike out any excessive or questionable charge, and it should be their endeavour to regulate these charges and bring them within proper limits. A few hours' attention on their part once a month will secure this end.

3. *Land Revenue, Saderward.*—(1). Officers incurring Saderward expenses for their Offices, for instance Sub-Collectors, Head Assistant Collectors, General Deputy Collectors, Tahsildars, and Sub-Magistrates, should be furnished with the necessary number of printed blank forms of vouchers. For the Collector's Cutcherry, the Cash-keeper should be supplied with the forms of vouchers. The names of the articles should be printed in the local language of the District. (2). Each Tahsildar should be required to close the account connected with the purchase of Saderward articles one day before the close of the Treasury Account; to make out a bill voucher according to the prescribed form and to draw the amount thereof on the same day charging it in the Cash Account. The vouchers must be signed by the Tahsildar, or in the absence by the Serishtadar, and attested as examined by the Head Gumastah. Thus the expenses incurred in any month will appear in the accounts of the same month, and the Permanent Advance Fund need not be large. A very small sum will be sufficient to meet any petty purchases in the course of a month, the fund being replenished at the end of the same month, or

oftner if necessary, Lamp-oil, &c., can be purchased as required on credit from any bazaarman in the vicinity in the course of a month, and his account settled and paid at the end of the month by drawing money from the Treasury in the manner above directed. Lamp-oil must be purchased by the viss, and not by fractions of a viss. (3). Sub-Magistrates in a Taluk who incur similar expenses should follow the same course and draw the money from the Taluk Treasury by presenting a bill in the prescribed form one day before the close of the Treasury Account. The Bill must be signed by the Sub-Magistrate and attested by his Gumastah as examined. The Sub-Magistrates in Zemindary stations, who have small Treasuries, may take the amount of the Saderwarded Bills from the collections remaining with them, charging it in their accounts. (4). The Sub-Collector, Head Assistant, and General Deputy Collectors should follow the same course, and draw the amount from the Treasury of the Taluk in which they may happen to be at the time, presenting a bill and voucher in the prescribed form, two days before the close of the Cash Account. The bill must be signed by the Officer, and attested by his Head Clerk as correct. (5). The vouchers above referred to should be forwarded by the taluk authorities to the Treasury Deputy Collector under cover immediately after payment. They will on receipt be delivered to the first Vernacular Accountant, who will examine them and attest them as correct. Should he find any charge in excess of the usual limit, or apparently not reasonable, he will bring it to the notice of the Treasury Deputy Collector, and act according to his orders. If it is decided that any portion of the amount should be retrenched, this will be intimated to the Tahsildar by a Memorandum under the signature of the Deputy Collector, and he will be directed to deduct the same from his next Saderwarded bill. The occasions for such retrenchments will be very rare if the expenditure in each Taluk is limited after a few months' trial. The vouchers, after examination, will be delivered to the First English Accountant. (6). In the Huzur Cutcherry, the Cash-keeper must make all purchases of Saderwarded articles for his own Department, as well as for the English and Vernacular Departments, and should make up his bill two days before the end of the month. The bill should be signed by himself, and attested by his First Gumastah as correct, and forwarded to the Treasury Deputy Collector, who, after examination by the First Vernacular Ac-

countant, should pass it for payment, and the Cash-keeper should draw the amount from the Treasury within the end of the month in which the charges were incurred. (7). In the Huzur and Taluk Cutcheries of some Districts, large quantities of Lamp-oil are purchased, and the reason appears to be that Cutcheries are kept open till a late hour of the night. In some Taluks, the Tahsildars apparently make it a rule to go to Cutcherry in the middle of the day, or in the evening, and to detain the whole Establishment till a late hour of the night, working by lamp-light. This is irregular, and wherever the practice exists, it should be stopped at once. The Cutcherry should be opened regularly not later than 10 o'clock and closed about 6 o'clock in the evening, except on any emergent occasions, and even on such occasions the whole establishment need not be detained. The charge for Lamp-oil will undergo strict scrutiny. (8). Economy should be observed in the purchase of cloth for dufters and money bags. All old records in bundles and volumes can be placed in almirahs properly arranged, cloth being used only for current records. The value of cloth for money bags should be entered opposite to the item "materials," and the hire for sewing, &c., opposite to "making up;" the cost of materials for making English Ink, according to the prescribed receipt should be entered with the particulars of the articles purchased, for which sufficient space should be left in the voucher that may be printed in the Collector's office. The number of English Bottles of Ink prepared from these materials should also be given. Under petty charges, the purchase of small articles should be entered in detail. (9). After the receipt at the Collectors' office of the vouchers belonging to the several Division Cutcheries, Taluks, Sub-Magistrate stations, &c., the particulars of each voucher as it is examined must be entered in a Register kept for that purpose. In this Register, a folio should be allotted for each office with columns for twelve months to show expenditure, the particulars of articles being entered once for all in the first column. The work of keeping up the Register should be assigned to one of the Vernacular Accountants. The vouchers being then delivered to the English Department, a list thereof showing in the prescribed form or the name of the office and the amount of expenditure must be prepared on a quarter sheet of French Foolscap paper. The names of the offices can be printed, the amounts of expenditure only being entered in ink. The list so prepared should contain one total for the Huzur Cutcheries, and

another for the Taluks and Sub-Magistrate stations, and this list with the vouchers enclosed in it must accompany the Land Revenue Contingent Bill to the Accountant General in support of the charge for Saderward entered in the Bill. The list must be signed by the Treasury Deputy Collector, and attested by one of the English Accountants or Clerks. (10). The sale, by public auction, of stationery supplied to the various Government Offices is prohibited. Damaged stationery should be returned to store when the quantity is at all large.

4. *Land Revenue, Batta to Establishment.*—When the Collector goes on circuit, he should take with him only such servants as are absolutely necessary. Servants such as the English Head Clerks, Record-keepers and English Accountants, who have much work to attend to in the Huzur Cutcherry should not be drawn away from it, but should be left under the control of the Treasury Deputy Collector. After the close of each month a bill, in the prescribed form, should be prepared by the Serishtadar in the case of the Collector and Sub-Collector, and by the Head Clerk in the case of the Head Assistant or General Deputy Collector, and being signed by the officer, after being attested by the Serishtadar or Head Clerk, should be forwarded to the Treasury Deputy Collector who will pass it for payment after the necessary examination by one of the English Accountants. If the details of halts and marches are the same as are entered in the extra-tentage bill, the particulars need not be repeated, and it will be sufficient if only the number of days are entered opposite to each servant, the date being given in the column "From and To;" but if the marches vary, the details should be entered for one servant on the back of the voucher, and the same referred to for the other servants who were in company with him. If any servants travel by rail, a separate voucher must be prepared in the prescribed form, and forwarded for payment in the manner abovementioned. The original vouchers of the several officers must accompany the District Contingent Bill.

5. *Land Revenue, Extra Tentage.*—Each officer will after the close of each month prepare a Statement of extra tentage in the form issued as C. and forward it to the Collector, who, after putting his initials to it, will send it to the Treasury Deputy Collector. The Statement will be accompanied by the separate receipt of the officer drawing the amount and it will then be passed for payment. The original Statement received from each officer will

be forwarded to the Accountant General with the Contingent Bill. A return showing reasons for rapid journeys is to be sent to the Board quarterly.

6. *Land Revenue, Carriage of Records.*—Officers moving in their Districts should take with them only such records as are absolutely necessary. When a march is completed, or at convenient intervals not exceeding a month during prolonged tours, a bill should be made out for the charge in the prescribed form, and the amount drawn from the Treasury of the Taluk in which the halt may be made. These bills, if paid in the Taluks, should accompany the Monthly Accounts to the Huzur, and they should be forwarded to the Board with the Monthly Contingent Bill.

7. *Land Revenue, other items.*—The same course as prescribed above should be followed in the case of the other items of charge entered in the Contingent Bill. For items for which no separate vouchers are intended, such as ground and office-rent, petty repairs of offices and pandals, details should be entered below these heads in the bill. Office-rent is paid under specific sanction. Charges for binding books should in future be incurred on an estimate previously sanctioned, and should be included in the annual estimate of extra charges. Petty repairs of offices and pandals may occasionally be necessary, but the cost of each of these items for each office must not exceed 10 Rupees without previous sanction. Collectors and other officers may incur petty charges for repairs of office furniture and for the purchase of petty articles, such as padlocks, keys, &c., to replace those lost, and such expenditure should be included under the head of "Repairs of office furniture." The maximum limit for this expenditure, that is for the whole charge in a District under this head in any one month, will be 10 Rupees in the aggregate for the Collector, Sub-Collector, Head Assistant, and General Deputy Collector, 5 Rupees for all the Tahsildars, and 3 Rupees for all the Sub-Magistrates. Charges for remitting treasure within the District may be paid by Tahsildars from the Treasury, the same being included in a Miscellaneous voucher, which should be prepared by the Tahsildars and other officers to exhibit all petty charges of the kind for which no separate vouchers are provided. The vouchers for the Accountant General should be prepared in the Huzur Cutcherry from the particulars obtained from the Miscellaneous voucher. In respect to special messengers' hire and railway fares, it may be observed

that such charges are very rare, but whenever such charges are incurred in any District, the necessity for employing the messenger must be explained in the voucher in the prescribed form with a copy of the message itself. If any charges are incurred on account of postage, the cover when possible, or the receipts, should be forwarded in support of the charges.

8. *Abkarry*.—Charges under the head of Abkarry are incurred only in the Madras Town. In regard to Saderwarded, purchase of articles, liquor, &c., the course prescribed for Land Revenue charges will be followed. The account of charges incurred in a month will be closed one or two days before the end of the month, and the amount will be brought to account in the same month, on a bill being prepared in the form prescribed, and passed by the Madras Deputy Collector. No printed voucher is required except for Saderwarded, as proposed under Land Revenue; for all other items the necessary details will be given in the bill itself. This bill will be signed by the Madras Deputy Collector, and attested by the Abkarry Superintendent, and then forwarded to the Treasury Deputy Collector on the last day of the month for examination.

9. *Customs*.—The head "Customs" is applicable only to Coast Districts. The Superintendents of Sea Customs should be furnished by Collectors with blank printed vouchers for Saderwarded, and a Miscellaneous voucher should be submitted by the Superintendents at the close of each month, showing the particulars of all other charges incurred by them in the course of the month. The Sea Custom Contingent bill should be prepared from these vouchers. Where Land Custom Chokies exist, the particulars of charges incurred there should be entered separately in the same bill.

10. *Stamps*.—The bill for Stamp charges should be prepared in the Collector's Office from the Miscellaneous vouchers obtained from the Tahsildars and other officers, and the necessary vouchers should accompany the bill to the Accountant General.

11. *Stationery and Printing*.—The charges on account of Stationery and Printing should be paid by the Huzur Cash-keeper, as in the case of Land Revenue charges, and be brought to account within the end of the month, on orders signed by the Treasury Deputy Collector. The cost of printing materials should be paid at once from the Treasury on the receipt of a bill passed by the Board.

12. *Miscellaneous*.—Miscellaneous Contingent charges should be brought to account within the month in which they are incurred, on vouchers passed by the officer in charge of the Taluk, which must accompany the Miscellaneous vouchers to be forwarded by the Tahsildar to the Treasury Deputy Collector. For charges for remittance of treasure beyond the District, and for fixed Saderwarded, printed vouchers have been provided. For other items, the necessary details must be entered below each of them as shown in the bill, and if too numerous, they may be shown on the back of the bill itself, reference being made to the entry.

13. *Magisterial*.—The several charges, under Magisterial as in the case of Land Revenue charges, must be brought to account within the month in which they are incurred. As regards batta to prisoners and witnesses, each Sub-Magistrate should be furnished with printed blank vouchers in the prescribed form, which, after receipt and examination in the Magistrate's Department, will accompany the Contingent bill to the Deputy Accountant General. Whenever a Vakeel or other subordinate is appointed to attend the Session Court to prosecute a case, the Magistrate should address an order to him in the form prescribed by the High Court. After the conclusion of the case, this order should be presented to the District Magistrate, who will enter on the back thereof the amount of fee to be paid. The prosecutor will then draw the amount, and the order duly receipted by him will form the voucher with the Contingent bill. For other items of charges in the bill, details must be given in a separate Miscellaneous voucher.

14. *Refunds*.—Refunds under Land Revenue, &c., which are made under the specific sanction of the Board or Government, should not be included in Contingent bills, but should be charged at once in the accounts with the dates of sanctions, and the receipts of the parties should accompany the monthly account to the Accountant General.

15. *Permanent Advance Fund*.—Officers in charge of Treasuries having been authorized to debit their accounts at once with the several Contingent charges within the month in which they are incurred on vouchers prepared by themselves or others, it will not in future be necessary to entrust them with a large amount of Permanent Advance Fund as heretofore. A small sum will be sufficient for the purchase of petty articles of Saderwarded, &c., and payments on account of batta to prisoners, rewards for killing dogs,

snakes, &c.; and if in the course of a month any large payments become necessary on account of any of these items, the money can be drawn from the Treasury by charging it in the accounts, so as to avoid raising the Permanent Advance Fund merely to meet occasional demands.

E. M. C., 26th January, 1853, Financial Department, No. 46; 26th February, 1856; G. O., dated 27th July, 1859, No. 1,009; G. O., 9th December, 1861, R. D., No. 1,509; 24th January, 1862; 3rd March, 1863; 16th May, 1868; 9th July, 1872, No. 1,245; G. O., dated 1st May 1875, No. 674; 22nd May, 1875; G. O., 19th December, 1876, No. 1,936.

206. Detailed estimates of extra charges.—At the commencement of each official year, the wants of the district under extra charges should be carefully ascertained and embodied in a detailed post-budget estimate in one view, under the several heads in each department. The estimate should be for the official year, and not for the fusly year, and be submitted between the 15th April and the 31st May. Estimates submitted after that date in any year will be returned.

2. The items which should appear in this estimate are generally as follows:—(1.) Purchase of Office Furniture. (2.) Charges for binding Books. (3.) Peons' Belts and Badges and Table Cloths. The estimate should contain the following particulars accompanied by separate lists:—(1.) Number. (2.) Items. (3.) Actual charges of the past year. (4.) Amount provided in the Budget of the current official year. (5.) Amount estimated for the current official year. (6.) Remarks.

3. The item of office furniture comprehends Almirahs, Chairs, Tables, Desks, Wooden Stands, Horses, Benches, Wooden and Bamboo Boxes, Table Shades, Pedestals, Lamps (brass), &c. The item should be entered in a separate list, and the dimensions, the estimated cost, and the object for which each is intended, be shown. The date of last supply should also be invariably quoted for each article. With regard to Lamps, Table Shades, &c., the cost of which cannot be estimated by the District Engineer, the market price should be ascertained and entered. Table Shades will be allowed only to the Collector, the Sub-Collector, Covenanted Assistants, and Deputy Collectors. Several Collectors have entered Carpets in their estimates for last year under "Office Furniture." This item will not be passed in future. Tahsildars and Serishtadars are now supplied with Chairs and Desks, and the ministerial officers can use Mats which are to be charged to "Saderward." District Engineers should not be called

upon to countersign estimates for office furniture, but their opinion as to rates may be asked.

4. The second item "Charges for binding Books" must be taken to include the Skeleton Books that may be required. A list of all the skeleton books and the books to be made up should be submitted, showing the nature and description of each item together with an explanation of its necessity. The Collectors should, however, exclude from the list, routine correspondence and papers, such as the District Gazettes, the Treasury Accounts, Taluk Accounts, which not being of an important nature, are not referred to after the lapse of the period to which they relate. Such documents do not require binding, and can be kept in sufficient order for reference, by being merely stitched together in convenient volumes. This work should be done by the Office Mopchies.

5. The next item is "Peons' Belts and Badges and Table Cloths." With regard to Table Cloths, this item, as well as cloth for Peons' Belts, can be purchased in the local markets, if not obtained from the Army Clothing Department. When Collectors require either Table Cloths or Cloth Belts, they will, before obtaining the material for them, submit a list showing the quantity and quality it is in contemplation to buy, with its cost, for the Board's sanction. No cloth whatever is to be procured or bought without the Board's permission previously obtained. The Indents will state the purpose for which the cloth is needed, and the date of last supply. In the case of cloth for belts, it will also show whether the belts are for fixed or temporary establishments.

6. The estimate for the purchase of printing materials should be submitted as usual, separately, by the 31st May of each year. Any estimates sent after that date will be returned without notice.

6th June, 1867.

207. Temporary establishments.—Temporary establishments cannot be entertained without the previous sanction of Government unless the contrary has been officially rented by Government in any particular case. The officer under whom such an establishment is employed should prepare an Account Particular in the prescribed form after the close of each month, or on the last day of the month, and send it to the Treasury Deputy Collector, who, after passing it for payment at a Treasury named, will return it to the officer from whom it was received. The officer receiving it will draw the money from the Treasury on which the abstract may be

passed and disburse it to the proper parties. In the remark column of this voucher the work turned out during the month by the temporary hands should be briefly stated.

24th July, 1856 ; 25th June, 1857.

208. Stationery and saderwarded in all departments.—The Saderwarded expenditure of the several Districts should be carefully restricted within the sanctioned amount. Several articles formerly included in the District Saderwarded are now supplied by the Superintendent of Stationery.

2. The annual Indents for Stationery articles should be submitted in the prescribed form and within the prescribed date, and the supply, when received by the Collectors, should be carefully stored and duly entered in the Stock Book. Collectors should avoid supplemental indents as much as possible. The paper required for forms to be printed at Madras for Collectors should be included in Collectors' indents. Paper required for forms supplied to Collectors by the Board itself, such as Death and Birth registers, will be included in the Board's indent.

3. The bulk of the Stationery should remain in the custody of the Cash-keeper, who should keep a General Store Account in the proper form. In this account such articles of Stationery as have to be issued frequently to the different Departments should be written under regular columns, the rest being entered in some other portion of the same book, half a page being allotted for each article as shown in the form.

4. In the Store Account the balance of the Stationery articles remaining at the beginning of the official year should first be brought forward; then the quantities received from the Superintendent of Stationery should be entered, and the issues to the several Departments on Indents passed by the Deputy Collector being deducted, a balance should be struck at the close of each month. Below the balance of each month a small space should be left for the entry of any articles, which may be received from the Superintendent of Stationery in the course of the month, and all the issues should be written consecutively.

5. As soon as convenient after the receipt of the Stationery from Madras, the supply which is due to the Sub-Collector, Head Assistant, and General Deputy Collectors for one year, should be despatched by the Cash-keeper upon Indents received from the Officers concerned. These should be carefully examined by the

Treasury Deputy Collector, and passed by him. Should any officer insist on an unreasonable supply of any article being made, the Treasury Deputy Collector should bring it to the notice of the Collector and obtain his orders.

6. In like manner the supply which is due to Taluks, Sub-Magistrates' Stations, and Sea Custom Offices, should be made once a year either in the month of May or June, except as regards paper which may be supplied twice or thrice a year. The Printing paper required for Village Accounts should be despatched to the Taluks before the middle of June, and the Tahsildars should be desired to supply the Curnum by the end of the same month with all the books required to be used by them in the ensuing Fasli according to the forms prescribed by the Village Manual. The Treasury Deputy Collector should obtain a report from the Taluks, that this has been done. As the Taluk Tappal Goomastah is generally attached to a Taluk or Sub-Magistrate's station, it is unnecessary to make any separate supply of paper to him. He should be furnished with the necessary articles from the supply received for the Taluk or Sub-Magistrate's station.

7. The Collector's Office consists of two principal Divisions, viz., the English Correspondence and Account Department under the supervision of the Treasury Deputy Collector, and the Vernacular Correspondence Department under the supervision of the Sheristadar; and to these Departments as well as to the Treasury Department, which is distinct, Stationery should be supplied once a month from the General Store on Indents passed by the Treasury Deputy Collector. The Cash-keeper should make no issues whatever without a passed Indent or Memorandum from the Deputy Collector, and when the supply is made, the Cash-keeper must obtain on the Indent the signature of the person receiving the articles, and keep the receipted Indent with him in support of the entry of issue in his Store Book.

8. The several Officers who are thus supplied with Stationery whether monthly or once or twice a year, should entrust it to a Clerk or Goomastah in their Office, who should be required to keep a regular account of the expenditure of all articles received from the General Store in the prescribed form. In the first part of this book, kept in the English Correspondence and Account Department, columns are to be opened for the following articles:—Royal, Medium, Demi, Foolscap, Kingsarm, Quarto Post, Octavo

Post, French Foolscap paper, 1st sort, French Foolscap paper, 2nd sort, Double Double Pott printing paper, thick, Double Double Pott printing paper, thin; Country paper, Foolscap size, Quills, Steel Pens, Black Lead Pencils, Red Lead Pencils, Red Sealing wax. The balance on the 1st April should be brought forward, and below it the supply received from the General Store should be entered, and, then the consumption as it occurs daily. A balance must be struck at the close of each month.

9. A Clerk or Accountant who may require any kind of paper for use will enter the same in the Expense Book, stating briefly the purpose for which it is required, and signing his name, and then receive the paper wanted. For sundry purposes, such as drafting and fair copying letters, preparing Memoranda and the like, one or two quires of French paper, Foolscap, Kingsarm, and Quarto Post, (the kinds most frequently in use), should be placed on the Head Clerk's table, so that whenever the Clerks and Accountants may require paper in the course of the day, they can take such number of sheets of any description as they may want. This will obviate the necessity of their signing in the Expense Account every time they may require paper for sundry purposes. The quantity so laid on the Head Clerk's table must at once be entered in the Expense Account, and so soon as that is consumed a further quantity should be obtained and treated similarly. Paper, &c., issued from time to time for the use of Covenanted Officers and the Treasury Deputy Collector, must be entered in the same manner in the Expense Account, and attested by the Head Clerk; the Officers in question not being required to sign their names in the book.

10. Articles, other than those entered in paragraph 8, such as wafer boxes, tape, &c., being received monthly from the General Store, and issued at once to the several parties according to actual requirements, can be entered in a separate book, the half or quarter page being left for the receipt and expenditure of each article, according to the nature of the consumption, as shown on the back of the form. Similar accounts should be kept, and the same procedure observed in the Offices of the Sub-Collector, Head Assistant Collector, and General Deputy Collectors, to whom Europe and Country Stationery is supplied. The Sheristadar's Department and Treasury Department of the Collector's Catcherry will keep an Expense Account of first and second sort

French paper and Country paper, which kinds alone are supplied to them; the other articles of Stationery, such as Quills, Pencils, &c., which are supplied according to fixed allotment, being entered in a separate book, and treated as prescribed in paragraph 9 above. In the Taluks, Sub-Magistrates' Stations, and Sea Custom Offices, the same course is to be followed.

11. The several Officers who are supplied with Stationery from the General Store, should after the close of each month furnish the Treasury Deputy Collector with a Memorandum, in the prescribed form, of the actual consumption of paper of all kinds, Quills, Pencils and Sealing-wax, and this Abstract should invariably accompany their Monthly Contingent Bill. This can be easily prepared from the Expense Account, which comprises only a very few articles.

12. The Store Account should be kept in English Foolscap paper, and for all other Expense Accounts kept in different Departments, and for Abstracts, French paper should be used.

5th April, 1864, Misc.; 15th October, 1864, Misc.; 27th April, 1865, Misc.; 8th June, 1865, Misc.; G. O., dated 10th December, 1873, No. 1,391; communicated with Board's Proceedings, dated 20th December, 1873, Misc.; No. 8,690; 12th August, 1875, No. 2,267.

209. Peons' belts.—Peons in the Revenue Department will be supplied with belts of dark blue cloth or cotton webbing, with an edging of red in the case of Deloyets and Peons, and of gold lace in the case of Duffadars of Collectors and Divisional officers. The dimensions will be as follows:—length, 6½ feet, breadth, 4 inches. breadth of edging, ¾ inch. Peons will also be furnished with a plate of brass or silver, representing the badge of office.

2. Cloth belts will be renewed biennially, provided renewal be necessary, the cloth and lace edging required being obtained on an indent in the prescribed form submitted to the Board, or purchased in the local market with the previous sanction of the Board.

3. New badges will be of the prescribed patterns, and will be made of brass, except in the case of Duffadars and the Deloyets of Collectors and Divisional officers when they will be of silver.

4. New badges will be supplied only when requisite and on intimation of the necessity for renewal being furnished. They should be obtained from the Public Works Workshops and Stores on indents submitted through the Board.

7th December, 1857; 31st August, 1859; 28th November, 1859; 20th February, 1875; G. O., 22nd November 1875, No. 2,469, J. D.; 23rd March, 1876.

210. Contingencies, Imperial rules.—The following extracts from a Circular of the Comptroller-General are reprinted for the information of Revenue Officers:—(1). "Every officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper Controlling authority a general sanction to the scale of his expenditure for the year, limited in regard to number, rates, or aggregate amount as the Controlling Officer may think expedient. This sanction will be communicated to the Treasury Officer as well as to the officer concerned, and the latter will then be allowed to draw the amount of his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the previous countersignature of the Controlling Officer. In case no such sanction of the Countersigning Officer be communicated to the Treasury Officer, he will be relieved of responsibility if his payments are covered by sufficient receipts of the Disbursing Officer; but, if he be placed in charge of the Budget grant of the Revenue or Magisterial branch of the District Office, he will in this new capacity acquire jointly with the District Officer, the character and responsibility of Disbursing Officer. (2). "Within the above limit a Disbursing Officer may incur ordinary recurring charges, and may purchase ordinary necessities (such as chairs and country locks) without previous sanction, provided he has no fear thereby of exceeding the provision of his own office for the year. For any other articles he must obtain previous sanction according to circumstances; thus, for a thermometer or a clock, a Collector must obtain previous sanction from the Commissioner, though, as they are within the latter's power of sanction and are ordinary necessities, he might purchase them for his own office without previous sanction. ["Exceeding the provision of his own office." No officer may, without previously obtaining an extra grant, exceed the amount provided for contingencies under the major head concerned; some Governments allow Disbursing Officers free discretion within this limit, whereas others require an officer to restrict his expenditure within the grant for each detailed head of contingencies, unless the Controlling authority have previously transferred part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every Province; the local Government may retain the power in its own hands or delegate it, but the transfer can only be of an ascertained

surplus within the same major head.] (3). "To officers incurring petty expenses which require to be paid at once before money can be obtained on the usual monthly contingent bill are allowed permanent advances which are in general single for the whole office, i. e., a Collector is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance, which is held by the Accountant-General at his personal debit. Whenever the available balance of the permanent advance is less than some charge now to be paid, contingent abstract should be prepared, including with it all the charges of the same department. On the last day of the month, too, the permanent advance should be replenished by drawing on abstract bills the contingent charges advanced for each main head of service and the same course should be followed when charge of the office is transferred in the course of the month: in these two cases only may a contingent abstract cover a sum less than the amount of the sanctioned permanent advance. These abstracts, presented from time to time, will be attached by the Treasury Officer as vouchers to his lists of payments. [In the case of a Collector whose permanent advance has to meet the disbursements of several departments, the contingent abstract of one will not be as large as the total permanent advance; contingent abstracts for all may, with advantage, be submitted at the same time, but, in the case of this single office, there is less objection to the presentation of an abstract not as large as the permanent advance.] (4). "The amount of the permanent advance for each office is fixed by the local Government; it must, of course, be larger when distance from the Treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary. It will be recorded by the Accountant-General at the personal debit of the Head of the office, who will, on the first office day after the 31st March in each year, send to the Accountant-General a short acknowledgment that the amount is due from, and to be accounted for by himself; if any officer should fail to make such acknowledgment the Accountant-General should demand it immediately; in case of transfer of charge of an office a similar acknowledgment must be sent by the relieving officer. [Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them.] (5). "The Government of India expects that every public

officer will exercise the same vigilance in respect to petty contingent expenses that he would not if spending his own money,' and has further ordered that 'a register of contingent expenditure should be kept in each office and the initials of the Head of the office shall be entered against the date of payment of each item.' (6). "This register will be in Form B, and will be printed on royal paper, and the same will serve for record and check in the Controlling and the Audit Office; each Accountant-General will be able, after consideration, to assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections with a single column for the more varied items; if the grant be parcelled out under many detailed only, still under each the most common sub-heads may be detailed heads the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges; in either case an unusual charge would be explained in the column headed "Description," though in the former the amount might be entered in a column to the left. (7). "Before the register is brought into use in the disbursing office it will be ruled, and, as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-voucher in the three columns to the left, the amount in the proper column (marking off all the others), and, in the case of any unusual charge, he will also take against the description the initials of the officer incurring it. When the permanent advance from which he has been making disbursements begins to run short, he will rule a red-ink line across the page, add up the several columns, and enter their cross total in the column of "Total of each Contingent Abstract;" then he will post the several totals in a form of contingent abstract, detailing against each entry the number of the sub-vouchers, and also entering in its proper place the description of each unusual charge, and this contingent abstract he will lay with the sub-vouchers and the register before the Head of the office; the latter will put his initials against the date of each payment and sign the abstract, which the cashier will then date and number and present for payment at the Treasury. [It has been ruled that the Head of the office must *himself* initial the entries in the Contingent Register, and not delegate the duty to his Superintendent. When the advance is running short, a demand may be presented in excess of the balance; this item, too, should be charged in the

register and included in the abstract, the number given being that which the sub-voucher will bear when payment has been made. Even of ordinary charges full details are sometimes required for purposes of check, and in such cases must be given both in the abstract and in the contingent bill, *e.g.*, the number of punkah-pullers entertained and the rate at which they are paid must be stated, the name of any book purchased and its price.] (8). "The detailed bill will be prepared at the end of the month in Form C, will be headed "Not payable at the Treasury," and will show the monthly total of each column with description (as in the abstract) of each unusual charge; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent abstract and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. It will be signed by the Head of the office and submitted to the Controlling Officer with all sub-vouchers for sums above Rupees 10, and a certificate in the following form for smaller ones:—[I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again.] A District Officer need not personally give the certificate required from a Disbursing Officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates. By the word *destroyed* is meant that they have been actually destroyed by burning or otherwise, or mutilated at the discretion of the Head of the office. (9). "These orders touching use and defacements of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund. (10). "On receipt of the detailed bill in the office of the Countersigning Officer, its figures will be transcribed in his register with similar description of the unusual items, and the bill will then be reviewed by the Countersigning Officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted at foot of the bill and in the Remarks column of the register, and the amount shown in the register in the

column affected will be corrected in red ink; explanation of the objection should be given on the reserve of the bill, if there is no room on the face. The Countersigning Officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers and the following certificate in lieu of the smaller ones:—[I certify that, in support of every charge of more than Rupees 10 made in this bill, a receipt or other voucher has been given me and is now in my possession. The receipts and vouchers for items in excess of Rupees 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rupees 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government.] (11.) "After despatch of the bill, the Countersigning Officer should communicate any disallowance to the Disbursing Officer and its amount should be, without fail, refunded by short drawal on the next abstract contingent bill for the same department; therein the gross amount of each sub-voucher would be entered, and below the total of the abstract would be entered "Deduct disallowed from bill of Rupees ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the Countersigning Officer withdraws his objection, the amount may be redrawn: after the total of the sub-vouchers in the next abstract would be entered, "Add amount of disallowance from bill of refunded by deduction from abstract, No. , dated and re-allowed as per " the receipt would be for the gross amount, and the items would be re-included in the next detailed contingent bill. (12.) "It is the duty of a Countersigning Officer to see that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the vouchers are all revised and in order; and that the calculations of those which he detains are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the Disbursing Officer and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district,

and (*Bill Rules 32*) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the Budget of the Province, and the grant can be made available by transfer from the grant of the other district; if they were not anticipated, a case for extra grant may possibly be made out. (13.) "The batta and travelling allowances of establishments will not be recorded in the General Contingent Register or in the detailed contingent bill, and more than one bill may be submitted for one month from a single office: the Countersigning Officer may rule columns in the space provided for the name of the payee in a District Office or may keep a separate register for such charges. All other camp charge, cart hire, tent repairs, &c., will be charged in the ordinary bill. (14.) "In the case of work being done by a Government factory the officer in charge will prepare an invoice of the quantity and price of the work done, and forward it, in triplicate, to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer, another copy he will file in his own office, and the third he will attach to his detailed contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, the Disbursing Officer should post the amount of the work bill in his Contingent Register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on the contingent bills; in the register of the Countersigning Officer and the Audit Office the amount of such a bill shall in like manner be separately entered. Such invoices will never be retained by the Countersigning Officer. (15.) "The charges of two major heads may not be shown in one register nor included in one bill, with the exception of such expenses as are shared in some fixed proportion between two branches of the same office whose bills are reviewed by the same authority, as, for instance, charges for purchase and repair of tents or for carriage of stationery to be used by the Revenue and Magisterial branches of a District Office whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant-General. After the submission of each month's bill, the forward total of each column should be made in the disburser's register, and, when the foot of the page is reached, it should be carried forward in ink to

the top of the next. It will be observed that the totals to be made are those of amounts charged, not of those admitted by the Countersigning Officer; but, when an amount disallowed by him on one detailed head is adjusted by a short charge on another abstract bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the abstract in which the adjustment is made; the forward totals will thus be correct.

(16.) "Thus there will be three registers of the same form in the offices of the disburser, the auditor, and the countersigner, respectively. In the first a single line will be given to each sub-voucher; in the second, to each contingent abstract; in the third, to each monthly bill, save that in the last two each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the District Office for record of the number of sub-vouchers, but in the Accountant-General's for those of contingent abstracts; in the countersigning office it would be blank. Again, for the columns to the right—that concerning detailed bill would show in the District Office the date of its despatch, in the others the date of its receipt. The column for date of admission would in the Countersigning Office show the date of despatch of the countersigned bill, in the Account Office the date of final adjustment on the authority of that countersigned bill, while in the case of the District Office it would record the date of recovery of any disallowance or that of the Countersigning Officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of Remarks on the same line with the figures affected. (17.) "All charges incurred must be paid at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new Budget has given opportunity of making provision, and till the sanction of that Budget has supplied means; but on no account may charges actually be incurred and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India. (18.) "Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the Treasury. If countersignature be not required, or if it can be obtained in such time that the detailed bill could be presented for payment before the Treasury closes on the last day of the month whose charges are

included in the bill, the bill may be paid and detained as voucher without the use of any abstract bill; if part of the bill have been paid on an abstract, the balance may be paid on the detailed bill. In this case the detail of contingent abstracts at foot would show as the amount of the last abstract the balance drawn on this bill. (19.) "If a contingent abstract, or a detailed contingent bill, headed as belonging to one month, be presented for payment in the next, it should be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the Treasury. (20.) "If an officer has drawn part of his contingent expenses by means of abstract bills, and present the detailed bill (after countersignature, if countersignature be required) for payment of the balance (as provided in the concluding sentence of paragraph 17) the balance can be paid on the detailed bill as voucher if it is presented *within* the month in which the abstracts were paid; if it is presented in the next month it should be returned and the drawer instructed to draw a bill only for the amount actually disbursed in the preceding month, and to forward it to the Controlling Officer of his department for countersignature and transmission to the Accountant-General. * * * *

(22). "Travelling allowances should be charged, not in the ordinary monthly contingent bill, but in a separate one. At convenient intervals during an officer's tour, and, as a general rule, immediately on any return to the head-quarter station, a bill should be prepared for the travelling allowance of the Clerks and others who have attended him; and their receipts, with stamps if necessary in any case, being taken on the bill, it should be cashed at the Treasury and charged off in the list of payments. These vouchers only certify actual payment of certain allowances claimable by rule (for camp charges appear in the ordinary bill) and consequently need not be sent to the Commissioner, who will review and countersign a bill in the same form in which the details of these several bills for the month will be reproduced. If the Commissioner shall desire to retain such a bill for check of future ones, he may send to the Account Office, instead of the countersigned bill, intimating that he has "passed the travelling bill for office for the month of which included vouchers No. for Rupees having disallowed Rupees from vouchers No. for the reasons noted below." * * * *

(24). "A few general rulings on the subject of travelling allow-

ance may be here recorded for ready reference. (a.) Travelling allowances of officers and their establishments moving about their districts must be passed without reference to Budget provision. (b.) When a public officer on transfer from one station to another claims travelling allowance, he shall submit with his bill for the allowance a certificate signed by himself that he did not apply for the transfer, and that to the best of his knowledge and belief it was not made for his private advantage, but on public grounds only. (c.) Distances for travelling allowance are to be measured from the chief public office in a station or from some other point fixed by the local Government, and travelling allowance shall not be given to any public officer for a journey of not more than five miles from his head-quarters. (d.) A Junior Civil Servant who obtains a reward for proficiency in an Oriental language is permitted to draw, in addition to the reward, travelling allowance at the usual rates for journeys exceeding five miles to and from the place of examination, or, instead of this mileage allowance, he may, if in receipt of a fixed monthly district travelling allowance, draw the latter for the period of the leave granted to him before and after the examination. But Military Officers in civil employ who receive rewards on the superior scale authorized for Military Officers cannot draw travelling allowance. (25). "Certain rulings touching contingent charges may also be noted. (a.) No salary charges of any kind except for hot weather establishment may be charged as contingencies or included in contingent bills, not even pay of peons in hospital, though fixed allowances for country stationery should be so dealt with. (b.) The pay of all establishments (other than hot weather establishments) which are entertained under sanction should be billed for separately and should be passed in registers of the form provided for establishments, and care should be taken to prevent, by drawing lines across the charges of later months, admission by oversight of pay for a period not covered by the sanction received. (c.) No charge should be made for copies of official publications supplied to another department, but none should be supplied without authority. Thus copies of the Leave and Pension Codes, or of back numbers of a Gazette or the Public Works Code, cannot be charged for. (d.) Hot weather establishment and fittings are a Government charge, subject to the control of the local Government. (e.) Country scales are quite good enough for weighing letters. (f.) Whenever the cost of an establishment is divided between two heads, the charge.

for service postage labels may be divided in the same proportion. (g.) Vouchers for less than Rupees 100 may be destroyed after they have been preserved for three complete years. (h.) No newspapers may be bought without Government sanction; no newspapers or other periodicals published in Europe or America can be obtained save through the agency of the Secretary of State. (i.) No charge may be incurred which binds Government beyond a single payment. (j.) No charge may be made for section-writing, *i. e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction shall specify the number of men, words to be copied per Rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period; and the bills must state the number of persons paid, and the amount of matter; no periodical allowance may be charged as section-writing. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government. (k.) No European or American stores (excepting State presents in case of emergency) or books (except second-hand books) may be bought in the local market; supplies will be obtained from Europe through the Secretary of State. Full instructions are contained in Financial Circular, No. 402, dated the 23rd May 1871. (l.) Liveries are supplied to messengers on the staff of the Viceroy or the Governors of Madras and Bombay at the charge of the household allowances. Those of the messengers of Lieutenant-Governors and the Political Department are paid for by the State according to existing arrangements. Also at the charge of the State they may be supplied to the messengers of a Chief Commissioner, Agent to the Governor-General, a Government Secretariat's High and Chief Court or Judicial Commissioner, Board of Revenue or Financial Commissioner (with whom for this purpose are ranked the Commissioners of Revenue and Police in the Bombay Presidency), and also to any establishment located on public grounds at a Hill station; to all these they may be supplied every other year (though, in case of much wear and tear through travelling, the local Government may grant them not oftener than once a-year) at a charge of not more than Rupees 20 a-head, except for Jemadars and such petty officers, for whom the limit is Rupees 40. But badges and belts may still be issued to all peons."

Comptroller General's Circular, 19th May, 1874, No. 175.

OFFICE ROUTINE.

211. **Correspondence generally.**—In laying subjects before the Board, Collectors should as far as possible make the subjects complete and ready for immediate decision. Where reference must necessarily be made to other officers in the Revenue Department before decision, this reference should be made by Collectors before sending up the case.

2. Letters addressed to the Board should as a rule be complete in themselves and independent of enclosures. Copies of enclosures of any importance will be forwarded, but merely for possible reference.

3. Officers addressing the Board on routine and trifling matters may use the docket form. Such dockets will frequently be passed through the Board's and other offices in original, with orders endorsed or stamped.

4. Correspondence should be condensed as much as possible, and repetition and details should be avoided. A clear plain style should be used, without verbiage or unnecessary ornament.

5. Separate letters should be written on distinct subjects, and care should be taken not to raise general questions, or to apply for specific orders, in periodical reports.

6. Official papers should never be transmitted *in extenso* when extracts will suffice, and care should be taken that any parts of them likely to irritate or give offence, without conveying any needful information, are kept back.

7. Such previous correspondence as has taken place on the same subject should be quoted by date and number.

8. Proper names should be written on the prescribed system of transliteration, as elsewhere shewn. Special care should be taken

in the case of proper names inserted in the blank forms of deeds or other documents of a valuable nature.

9. Letters should be carefully punctuated, the paragraphs should be numbered, and the fair copy should be made as complete as possible and ready for the press. Marginal notes and entries entail much trouble in printing and should be avoided as much as possible.

10. Letters should be numbered according to the order of their despatch, the date entered on them should be the date of their despatch, and the name of the town, village or other place from which the letter is written should be added to the date.

11. Every letter should be docketed and abstracted on the back, and the abstract should state clearly the purport of the letter and not merely its title subject. As the greatest inconvenience is occasioned by the neglect of this rule, a clerk in each office should be held responsible for the correctness and completeness of the dockets.

12. Enclosures and Statements also, whether sent with letters, or merely under cover, should be numbered docketed and abstracted. The headings of Statements should be written in full to prevent mistakes.

13. Official documents should be authenticated in a uniform and legible manner, and public officers should adopt an intelligible signature. Beneath every signature in the native character the writer's name should be written in English.

14. Dates will nearly always be given for Calendar years alone. If it is necessary to give them according to the fasli, or other special year, the corresponding Calendar year ought also to be given, and if necessary the day and name of the English month.

15. To facilitate identification, Collectors should give in full the village name as well as the individual name of any Native Government servant or other inhabitant whom they may have occasion to mention in official correspondence.

31st July, 1823; 9th September, 1830; 16th June, 1837; 1st April, 1837; 15th November, 1838; 4th August, 1842; 12th September, 1843; and 24th November, 1848; 1st July, 1850; 1st December, 1854; 19th November, 1855; 11th March, 1856; 31st January, 1857; 25th June, 1858; 14th May, 1858; 3rd June, 1859; 4th July, 1871; 12th March, 1874; 20th June, 1877, No. 2997.

212. **Vernacular correspondence.**—The attention of Collectors is drawn to the annexed remarks of Government on the impropriety of leaving the disposal of native correspondence to native subordi-

nates:—"The second observation is founded upon what appears to have been the practice in Canara, of permitting the Head Serishtadar to receive, and dispose of, all the Native correspondence between the Tahsildars and other Officers in the Taluks, and the Collector. The Serishtadar, it would seem, had, at the time alluded to, the power of opening what letters he pleased, of reading them in private, of sorting them, of retaining such as he thought proper for reference to the Collector, and of forwarding others to the Subordinate and Assistant Collectors. If this practice is still continued, the Board of Revenue ought peremptorily to forbid it. Every Urzee which comes from the Taluks should be brought to the gentleman whose address it bears, with as much scrupulous care as is maintained with respect to official correspondence everywhere, and they should be kept in a box under the care, and upon the responsibility, of the Head Peon of the Cutcherry, and upon no account permitted to be opened, except in the presence of the Collector himself, or his Subordinates; and no Urzee that has not been read to the Collector by his Moonshoes, and decided upon, should be taken away without his permission. No Tahsildar can be expected to write freely, if his representations are supposed to undergo, in the first instance, an inspection by the Huzur servants; and no Collector can successfully administer the affairs of a District, if the correspondence of his Native Officers is placed in a situation where it may be liable to be mutilated or suppressed. Such a system must necessarily throw the management of the Provinces into the hands of men who ought to be under particular control, and who may, like—, have many private motives for betraying their trust, and prostituting their influence."

2. Every vernacular paper of record prepared in an office is to be verified by the signature of the writer or goomastah who prepared it, and also by that of the official who received the verbal instructions of his superior to prepare it. The latter will be held responsible for its being drawn in strict accordance with those instructions.

3. All vernacular documents transmitted from a European official or a Deputy Collector understanding English to a European official must be docketed in English with a brief statement of the contents.

4. The practice of communicating information or orders from the office of one European Officer to that of another by means of

memoranda in the native languages addressed to the native subordinates, is objectionable, and should not be permitted.

4th July, 1833; 14th December, 1848; 7th June, 1861; 24th July, 1861; 12th February, 1863; 10th February, 1872, No. 294.

213. Use of native terms.—The unnecessary use of native revenue terms in English correspondence should be avoided. Whenever it may be found necessary to introduce native measures or weights into English correspondence, the equivalent in English measures or weights should if possible be given; for instance when the extent of any land is given in local measurement, the equivalent should be also specified in acres.

28th July, 1836; 18th March, 1859; 13th April, 1859; 4th April, 1860; G. O., 2nd June 1865, No. 1,180; 22nd June, 1865.

214. Transliteration.—When native proper names are introduced into official correspondence, they should as a rule be correctly transliterated from the written spelling of the same word as given in the vernacular language to which they belong. The general principle in such cases is that each letter in the original alphabet is to be represented by a fixed letter of the Roman alphabet according to a pre-arranged scheme. Owing to the great number of vernacular languages in concurrent use in this Presidency, namely, Hindustani, Tamil, Telugu, Malayalam, Canarese and Marathi, to say nothing of the deep traces which have been left by Persian, Arabic and Sanskrit, there are difficulties in the way of arranging a definite scheme for the transliteration of consonants. Substantial progress however will be made towards a uniform spelling by attention to the vowel scale shown in the Appendix, about which there is no difference of opinion. Collectors will adopt this vowel scale, making an exception only in the case of proper names which have become stereotyped in a particular mode of spelling by long usage.

2. The spelling of the names of the more important places in this Presidency has been fixed by the Government, as shown in the two lists given in the Appendix. In the first list are given places spelt for the most part in the popular manner sanctioned by long usage. In the second list are given places spelt correctly according to the modified system of scientific transliteration mentioned in the last paragraph.

Notification, Fort St. George Gazette, 15th August, 1878.

215. Postage.—Letters addressed to public officers on which forward postage is due should not be refused. Collectors and their Covenanted Subordinates are authorized to charge such postage to Government in the case of letters and petitions bearing forward postage only, as well as of those so paid as clearly to indicate the intention of paying the correct postage.

2nd August, 1859.

216. Telegraphic messages.—Telegraphic messages should not be despatched except on occasions of real emergency. They should be superscribed "Service," for the information of the Telegraph Department, and should be paid for in cash and debited in the monthly contingent bill. A distinct file of service telegrams despatched should be maintained in the Collector's office, giving the number and the day of month and week on which they were despatched.

19th March, 1860; 5th June, 1861; 1st March, 1862.

217. Despatch of papers, &c.—Plans, maps, &c., and articles likely to be damaged by folding should be despatched in tin cases or tubes. Bills, transfer receipts, orders for money, &c., should be stitched to the letter in which they are enclosed. The practice of forwarding covering letters with routine enclosures should be avoided. It wastes time, wastes stationery, encumbers the records, and adds uselessly to the weight of the mails, while it attains no useful object whatever. All necessary information may be given in a docket on such an enclosure itself.

19th February, 1849; 10th September, 1861; 16th September, 1863.

218. Duties in different offices.—*Collector's Office—Classification.*—The establishment of the Collector will consist of the following Departments:—(1.) Serishtadar and Native Correspondence Department. (2.) English Correspondence and General Account Department. (3.) Treasury and Stamp Department. (4.) Press Department. (5.) Miscellaneous Office Servants.

2. The Vernacular Correspondence Department will be under the general direction of the Serishtadar; and the General Account and Correspondence Branches of the English Department, as well as the Treasury and Stamp Department, and the Press Department, will be under the Deputy Collector in charge of the Treasury. The Head Clerk will have the immediate care of the Correspondence and Account Branches of the English Department, subject to the general supervision of the Deputy Collector as already stated. The

object of placing the whole English Department under the direct care of the Head Clerk is that the several hands attached to the Department may be available for general duties, whenever any heavy work is to be performed, while at all other times each individual can attend to the work specially allotted to him.

3. *Ditto.—Sheristadars and Vernacular Correspondence Department.*—The Sheristadar will exercise an immediate supervision over the Vernacular Correspondence Department and records. It will be his duty to see that the reports and petitions are disposed of without delay, to look to the unanswered lists of correspondence in the Vernacular Department from time to time, and to attend to the disposal of such papers as may be specially referred to him by the Collector whether in the Revenue or Magistrate Department. He will have to countersign all the orders prepared for the signature of the Collector whether in the Revenue or Magisterial Department. He will transact the business connected with the Board's orders referred for his disposal; and examine the estimates and papers received from the District Engineers for the countersignature of the Collector. It will be the duty of the Sheristadar to see that the business in the Vernacular departments is promptly and efficiently conducted, and that all Registers are properly kept, and that the Records are well arranged, and preserved in good order. He will, however, have nothing to do with periodical returns; these the Deputy Collector will have charge of; but it will be his duty to compile or prepare with the assistance of the hands in the English Department any special returns that may be called for, by higher authorities, or required by the Collector. He will accompany the Collector when on Circuit for Jummaundy, and assist him in those duties. When the Jummaundy returns are received from the Taluks it will be his business to examine them first, and after satisfying himself that they are correct, he will forward them countersigned to the Account Department for the preparation of general returns.

4. *Ditto.—Vernacular Clerks.*—There are eleven Vernacular Clerks generally to conduct the correspondence duties both in the Revenue and Magistrate Departments. The number may vary in some Districts, but the following scheme should be taken as a guide in distributing the work among the different servants. (1). One Clerk on 70 Rupees. He will be the chief Native Cor-

respondence Clerk, he is subject to the immediate supervision of the Sheristadar. His principal duty will be to read before the Collector the Revenue Reports, get necessary orders prepared and countersigned by the Sheristadar, and take them for the signature of the Collector. He will also attend to any important correspondence in the Magistrate Department transferred to him. (2). One Clerk on 60 Rupees. He will perform similar duties to the foregoing in the Magistrate's Office. (3). One Clerk on 35 Rupees. He will be employed in the preparation of all Drafts of Revenue Orders under the immediate directions of the first clerk. After they are approved of by the first clerk, he will get them copied fair, and after comparing them will deliver them to the first clerk, to be taken to the Collector for signature. He will also assist the drafting of orders in the Magistrate Department whenever the work may be heavy there. (4). One Clerk on 30 Rupees. His principal business will be to read before the Collector all the Revenue and Magistrate Petitions, and write the endorsements according to the orders he may receive. He will also keep the registers of such Petition and Endorsements, and for this he will have the aid of one of the clerks for a few hours whenever necessary. (5). One Clerk on 30 Rupees. He will assist the Sheristadar in the examination of Jummabundy and other Revenue Accounts. (6). One Clerk on 25 Rupees will be attached to the Sheristadar to assist him in all his general duties and to prepare any orders that may be dictated by him. He will correct all proofs for the press in the Vernacular. (7). One Clerk on 25 Rupees will keep registers of all reports and orders. He will also be employed in despatching all the papers from the office. (8). One Clerk on 20 Rupees will attend on the Deputy Collector in charge of Treasury. His chief business will be to keep a list of all the periodical returns due from the Taluks, and to prepare reminders for those not received in time. He will prepare all the orders in the Account Department according to the instructions of the Deputy Collector, and also attend upon him while engaged in transacting the Magistrate's business. (9). Two Clerks on 15 Rupees each. These two hands will be employed for fair copying all the orders and enclosures for despatch. One of these will be available for taking down depositions or preparing drafts of orders whenever the clerk allotted for that purpose may have more business than he can do. (10). One Clerk on 15 Rupees. His chief business will be to collect all references required in the Revenue and Magistrate Departments and assist generally the clerk

who is allotted for registering reports and orders and despatching the latter from the office. (11). One Clerk on 15 Rupees. He will have charge of all the current records, and paste the correspondence in the volumes, collect, and take care of the reports, &c., received daily at the Cutcherry, until distributed, and assist generally the Clerk who has charge of Petitions. (12). One Record-keeper on 50 Rupees will have charge of all the Vernacular records and supply all the papers required for reference. He will also see that the current records are kept in proper order and be responsible for the safe custody of all the papers. The Assistant Record-keeper on 20 Rupees will assist the Record-keeper in all his duties, and keep a register of all the papers issued out for reference.

5. *Ditto.*—*English Correspondence and General Account Department.*—The English Correspondence and General Account Department consists of two branches, correspondence and account. They shall be under the immediate care of the Head Clerk, subject to the supervision of the Deputy Collector, and the Clerks and Accountants in both Departments will be available for all general duties whenever required, and the distribution of work on such occasions shall generally be made by the Head Clerk.

6. The Head Clerk will be responsible for all the English correspondence. It will be his duty to see that all the papers are disposed of without delay; and that all letters received and despatched are entered in the Register books, and pasted in the volumes according to the Departments; that proper Index books are kept, and that letters despatched are neatly entered in sections and examined, and that the records in the office are well arranged and kept in order. He will draft English correspondence, and correct the drafts prepared by others before they are sent for the approval of the Collector, and in disposing of important Revenue letters except those which are given to the Sheristadar for drafting. It will be also the chief duty of the Head Clerk to supervise the preparation of Periodical returns and accounts, and to see that they are punctually despatched.

7. There are eight Clerks allowed for the correspondence branch. (1). One Clerk on 50 Rupees. He will keep registers of correspondence, and enter all the letters received and despatched every day. He will docket letters, and superintend the despatching of papers from the office. He will assist the Head Clerk in disposing of papers, and prepare all ordinary and usual drafts. (2). One

Clerk on 45 Rupees. He will be employed in preparing necessary materials in English for the District Gazette, subject to the orders of the Deputy Collector, and correct all English proofs from the press. He will also attend to the examination of the fair copies of all the letters and returns in the office. (3.) One Clerk on 35 Rupees. He will have charge of the Magistrate papers and dispose of all the ordinary papers, those of importance being taken up by the Head Clerk. He will assist the above two Clerks in entering letters in the Registers, and despatching papers from the office, examining fair copies of letters and correcting proofs of the press. (4.) One Clerk on 30 Rupees will have charge of all the papers connected with the Public Work correspondence and attend to the disposal of all ordinary papers in that Department. He will keep registers of estimates received for countersignature of the Collector and attend to the preparation of the returns of Chuttrums and Travellers' Bungalows, and all periodical returns connected with the Department of Public Works. He will also prepare all the monthly returns of fines, trials and dismissals of public servants, and Registers of petitions and all other returns of a similar description submitted to the Board of Revenue. (5.) One Clerk on 25 Rupees will have charge of all the papers connected with the Postal Department and Military Pensioners and prepare the monthly accounts in those Departments. He will keep Registers of Inams, Yeomials and other Pensions, and prepare such returns as are required to be submitted to the Board in connection therewith. He will also prepare quit-rent bills, advertisements for sales of land for arrears, indent for postage labels, and attend to all such duties of a miscellaneous nature. (6.) One Clerk on 20 Rupees. His principal duties will be to collect and supply all references that may be required by the Collector, Sheristadar, Head Clerk, and others, and replace them in their proper places as soon as they are done with. He will assist the Record-keeper in arranging records, and pasting the papers in volumes. He will also be available for other miscellaneous duties. (7.) Two Clerks on 15 Rupees will be chiefly employed in fair copying letters and returns in the Correspondence Department, and entering the correspondence in the letter sections. They will be also available for miscellaneous duties.

8. The Translator will prepare translations and abstracts of all papers requiring translation and those required for publication in the District Gazette, and also to assist the English Department generally in examining letters, &c.

9. The Record-keeper on 60 Rupees will have charge of all English records and be responsible for their proper arrangement and safe custody. It will be his duty to examine the letters entered in sections, and see that in this part of the business arrears do not accumulate. He will also assist the Head Clerk generally in drafting correspondence, checking references, &c.

10. *Ditto.*—*General Account Branch.*—This Branch contains thirteen English and seven Vernacular Accountants. The duties generally of each of those persons will be as follows:—(1.) One English Accountant on 35 Rupees. He is the Head of the Account Department and is placed under the immediate orders of the Head Clerk and Deputy Collector. He will be responsible for the correct and punctual preparation of all the periodical Statements and Accounts to be sent to the Board of Revenue and Accountant General. (2.) One Accountant on 45 Rupees. He will keep the Register of all notices issued by him to the Cash-keeper for all money receipts and disbursements. He will write the Huzur Cash Chittá, and make a monthly abstract of it by posting the transactions of each day. He will examine finally the Taluk Account Current with reference to his register and other vouchers, and see that all the Taluk remittances correspond with the entries in the Huzur Chittá. In these duties he will be generally assisted by one Native Accountant. (3.) Accountant on 35 Rupees. He will keep abstract for the Taluk Monthly Account Current, Statement of Demand Collection and Balance, Returns of cultivation and prices, and post the entries in the Abstract from time to time as each return is received with the aid of one of the Vernacular Accountants. (4.) One Accountant on 30 Rupees. His principal duty will be to examine all the accounts, rough and fair, prepared in the office for transmission to the authorities. He will also keep abstracts for all the annual accounts in which he will post entries from time to time from the monthly accounts as soon as they are despatched, so that they may be readily available for the preparation of annual accounts as soon as the year is over. (5.) Two Accountants on 25 Rupees. The chief business of these men will be to prepare the monthly and annual financial accounts from the General Abstracts kept in the office relating to Land Revenue, or Sea Customs, and deliver them to the Accountant mentioned in the previous paragraph for examination. (6.) Three Accountants on 20 Rupees. They will have charge of Stationery and all printed blank forms of Bills, Statements and Returns, and keep accounts of them. One of them will prepare the pay

abstracts and contingent bills and accounts of Saderward charges. They will keep abstract for the quarterly statement of demand collection and balance to be sent to the Accountant General, and a register of all periodical returns, to be submitted to the different authorities, note down the dates of despatch, and bring to the notice of the first Accountant if there are any arrears. (7.) Two Accountants on 15 Rupees. They will have charge of all registers kept in the Account Department for Bills of Exchange and Letters of Advice, Interest Orders on the promissory notes; transactions connected with the Government Savings' Bank and loans. They will also prepare the Bills of Exchange, Letters of Advice, Interest Orders and other documents of the kind. (8.) Two Accountants on 15 Rupees. They will be generally available for all other duties of a miscellaneous kind not specially provided for, their particular business will be to copy fair all the statements and accounts prepared in the office and to attend to the preparation of the annual Jummabundy accounts and such other accounts as may be given by the 1st Accountant. (9.) One Vernacular Accountant on 45 Rupees. His chief duty will be to prepare all orders for payment, whether in the Huzur or Taluks, and to examine Vernacular vouchers received for payments, and the monthly estimates received from Taluks for reserving cash. He will also examine the monthly Taluk accounts in all their details with the assistance of one of the Accountants and deliver them promptly to the 2nd English Accountant for final examination and compilation of general monthly accounts. He will also superintend the preparation of the Jummabundy accounts. (10.) One Accountant on 35 Rupees. He will generally assist in the examination of all Taluk accounts and preparation of Jummabundy and other accounts. He will also aid the 2nd English Accountant in the transaction of his duties. (11.) One Accountant on 20 Rupees will be employed in reading off the Taluk accounts for entry in the English general abstracts, and examining the calculations and additions in the several statements received and prepared in the office. (12.) 2 Accountants on 20, 2 Accountants on 15. These will be available for all other general duties of a miscellaneous kind not specially provided for, and for the preparation of any special returns that may be required. They will accompany the Collector when he goes for Jummabundy and examine the settlement accounts and complete them by additional entries that may be required in them. They will also be chiefly employed in the preparation of annual

Jummabundy in the Hazar Cutcherry. They will likewise assist the other Accountants in the ordinary duty of examining additions and calculations and dictating accounts to the English Accountants from the Vernacular returns.

11. In the present order the duties of each of the Clerks and Accountants are prescribed as far as the general and usual duties performed in a Collector's office are known. According to this, each Clerk and Accountant will have certain particular duties allotted to him, and he will be responsible for the correct and prompt discharge of these duties. But this is not to prevent such servants from attending to any other business that may be given them from time to time, either by the Head Clerk or English Accountant according to their description who are best able to judge of the capabilities of each individual and the work to be done in the office, with reference to which every work will have to be distributed. For instance, supposing the annual Jummabundy accounts are to be prepared, the work is not confined to some particular persons, but it may be distributed among all the Clerks and Accountants, and by this arrangement one or two statements will fall to the share of each individual, who in addition to his usual duty can spare time to attend to the extra work, and in this way the work can be done easily and expeditiously. The same course is to be adopted whenever the annual periodical accounts are to be prepared for submission to the Accountant General and when any special returns are called for. This is the advantage of having one combined Department for all purposes. Whenever any of the servants are absent from illness or other cause, arrangements should be made by the Head Clerk for the duties allotted to him being performed by some other person in the office, so that the work may not fall into arrears by their absence. The same course is to be followed in all other Departments.

12. When the Collector goes on circuit for Jummabundy, a portion of the Vernacular Correspondence Department and the Sheristadar will accompany him, with the exception of the Record-keeper and four Vernacular Clerks, of whom two being attached to the Deputy and Assistant Collectors will attend on them, the other two will remain in the Huzur to supply any papers that may be required by the Circuit Cutcherry, and to any other calls that may be; during this period these two Vernacular Clerks who will not have much to do, can be employed under the Record-keeper to arrange the old records, &c., one or two English Clerks will also accompany the Collector to attend to the ordinary current duties of

the English department. Two or three Vernacular Accountants will likewise follow him to attend to the examination of the settlement accounts under the immediate superintendence of the Sheristadar.

13. *Ditto.—Treasury and Stamp Department*.—This department is under the immediate control of the Deputy Collector. The Cash-keeper will have charge of the cash and be also the custodian of stamps and postage labels. His business will be to supply them on indents passed by the Deputy Collector, but not to sell them. He will keep the accounts relating to them and be responsible for their correctness. He has three Accountants attached to him, two of them will prepare Chittá for the cash receipts and disbursements, and the other write the accounts connected with postage labels and stamps, and furnish the necessary information to the English Account Department for the preparation of general returns to be submitted to the Superintendent of Stamps. The four Shroffs will attend to the receipt and issue of coins, postage labels and stamps, and one of them will keep the detailed statement of coins received and issued, and prepare rough Chittá. The four Gollahs will watch the Treasury and be employed in conveying cash to other places, and taking bags in and out of boxes, &c.

14. *Ditto.—Press Department*.—This department consists altogether of six Compositors, two Pressmen, two Ballmen, and two Apprentices, the Head Compositor will be the Foreman, and will attend to all difficult tasks, one of the Compositors who is on the receipt of 25 Rupees will be employed chiefly in printing the District Gazette and be responsible for that work being done properly and punctually. The assistant Pressman and Ballman will assist the Compositors in distributing types and setting up ordinary matters.

15. *Ditto.—Office Servants*.—There are 16 attenders for the whole of the Collector's office, and their duties will be to attend on different officers to convey messages, to hand over papers called for, and to carry their dufters, and other papers when they go from one place to another in the office, and take care of the papers in the office and tie up bundles and dufters and keep them in proper order. Those employed in the Vernacular Department should understand to read the local language, and those employed in the English Department to read that language. The two attenders on 10 Rupees each will be attached to the Record Department, one for

the Vernacular and the other for the English. The others will be distributed according to the statement given in the Appendix.

16. The Muchees will attend in the English Department generally, and one of them will be chiefly employed in binding books both in the English and Vernacular Departments. There is one Dafadar who will attend on the Collector. Of the 18 Peons, 12 are intended for the Collector, 3 for the Assistant Collector, 2 for the Deputy Collector and one for the Sheristadar. The lamp-lighters and sweepers are to attend all the Departments.

17. *Sub-Collector's Office*.—The Sub-Collectors are allowed an establishment of 463 Rupees. There are nine Clerks given and will be available for all the duties indiscriminately according to the pleasure of the Sub-Collector. The duties of these Clerks will be chiefly those prescribed here. The Sheristadar will attend to the disposal of all important Revenue and Magisterial matters that may be referred to him and aid the Sub-Collector in making the annual settlement. The 1st Clerk will be employed in reading Revenue reports and preparing orders, the 2nd will attend to those duties in the Magistrate Department subject to the immediate supervision of the Sheristadar. The 3rd Clerk will be employed in conducting the English correspondence, keeping the papers connected with it, and preparing usual periodical returns. The 4th will keep registers of reports and orders and despatch the latter from the office. The other Clerks will be employed in drafting ordinary and usual orders and collecting references. One of them will have charge of records, and be responsible for their safe custody. During the time of Jummahundy all the Clerks except the Revenue and Magistrate and English Clerks will be available for the examination of Settlement Accounts. The duties of the other office servants have been already noticed.

18. *Head Assistant's Office*.—An establishment of 177 Rupees is allotted to the Head Assistant Collector. He is allowed 4 Clerks. Their duties will be nearly similar to those prescribed for the Sub-Collector's establishment, but on a smaller scale.

19. *Deputy Collector's Office*.—The Deputy Collectors have an establishment of 129 Rupees. They are allowed four Clerks. The 1st Clerk will be employed for English business, the 2nd and 3rd for Revenue and Magisterial duties, for keeping Registers of correspondence and despatching papers, and the 4th for attending to all miscellaneous duties. During the time of Jummahundy

all the four hands should be made available for the examination of Settlement Accounts.

20. *Taluk Establishment*.—Each Tahsildar is allowed an establishment of 482 Rupees which does not include his pay. He will have altogether one Sheristadar and 8 or 9 Goomastahs and 3 or 4 Revenue Inspectors.

21. The Tahsildar will have a general control over the whole establishment, but will attend chiefly to the correspondence branch, and see that the orders received from the Collector are replied to without unnecessary delay.

22. The Sheristadar is the chief Accountant in the Taluk, and will be held responsible for the correct preparation and punctual transmission of all the Periodical Returns to be submitted to the Huzur. He will see that the several Abstracts and Registers are properly kept, and that the entries are posted in them from time to time with reference to the village accounts. He will also take care that the village Returns are punctually received. He will examine the accounts prepared in the Taluk and sign all such Returns as are sent to the Deputy Collector in charge of Treasury.

23. Of the eight Goomastahs, the first will prepare the Monthly Estimates, Pay Abstracts, Contingent Bills, &c., and the Monthly Account Current of Receipts and Disbursements which are to go to the Huzur, and superintend the preparation of all the other monthly accounts. The 2nd will be engaged in writing Cash Chitti of Receipts and Disbursements and keep Abstracts of them, each day's transactions being posted in them every evening, so that on the last day of the month the totals under different heads may be formed and the Abstracts delivered to the 1st Goomastah, who is to prepare the Monthly Account Current. The 3rd will keep the Abstracts of cultivation and prices, and fill them up from the village Returns and prepare the Statement of cultivation, Return of prices and memorandum about state of season. He will also keep village Abstracts of Demand Collection and Balance and prepare statements relating to the same to be submitted to the Huzur. The 4th will prepare all annual Jummaundy Accounts, compare all the fair Statements and Returns, and examine the additions and calculations, and keep accounts of Saderward and Contingent charges, and generally attend to all other duties of miscellaneous nature. The 5th will keep Registers of orders and reports and despatch the latter with the purport of their contents. He will also

have charge of all Records in the Cutcherry, and be responsible for their safe custody. The remaining three will attend to the Revenue and Magisterial correspondence, take depositions, prepare drafts of reports according to the instructions of the Tahsildar. During the time of Jummaundy the four Goomastahs with the Sheristadar will be available for the preparation of the Settlement Accounts, besides attending to their proper duties. The three Revenue Inspectors will be at the disposal of the Tahsildar for the examination of cultivation or village accounts, or any other local enquiry that may be required. They are not to be retained at the Cusbah, but sent out in the Taluk when required.

G. O., 11th October, 1859.

219. *Preservation of records*.—The following are the rules for recording documents in Collector's offices:—(1) There should be one general register for entering all the papers daily received, in the form given in the Appendix. (2.) The Registering Clerk, after marking the No. of the Register, receipt date and the purport on the paper, should stamp on its face the department to which it belongs, as Land Revenue, Sea Customs, Public Bungalows, &c. &c., for which purpose he will be provided with Seals; and then deliver it to the disposing Clerk. (3.) The disposing Clerk, when the paper is disposed of, should mark R. or D. thereon, according as it is to be permanently recorded or eventually destroyed and return it to the Registering Clerk. (4.) The latter should keep the papers in bundles according to the departments to which they pertain, and at the close of each week, transfer them to the Record-keeper, obtaining his signature as shown in the Register mentioned above. (5.) Of the Takeeds, &c., issued from the office two copies should be prepared, one to be despatched, and the other to be retained in the office. When the Order issued is a reply to some Urzee received, the Urzee and the office copy of the Order should be kept together; and so with a series of papers on one subject, as when a matter continues for a length of time and occasions several references and answers. Thus each subject will be complete by itself and be found in one bundle. When an Order is issued without reference to an Urzee received, the office copy should be kept by itself, and transferred in due course to the department to which it belongs. It is mostly found practicable and expedient to write orders on the Urzees themselves. In such cases a Register should be kept in the form shown in the Appendix. (6.) The papers issued from the office are to be stamped with the

department to which they belong and to be marked R. or D. in the same manner as in the case of papers received. (7.) Registers for Records of Summary Cases are kept as required by the Regulations, and the papers connected with them need not be entered in the Register of Petitions, &c. Each case should be complete by itself consisting of all papers filed and proceedings issued, and the Records of these cases should be transferred to the Record-keeper as each case is finally disposed of.

2. The following are the rules for the arrangement of the Record room :—(1) A separate shelf or space must be set apart for each department of business. (2). This receptacle will have two divisions, one for R. and the other for D. (3.) On the front of the shelf the name of the department to which the papers therein lodged pertain, should be clearly and durably written. A printed label in large characters will answer well. (4.) For each shelf or receptacle, two Registers will be kept, one for R. and the other for D. In these Registers the Record-keeper will enter the papers as he receives them in the form given in the Appendix. (5.) The Record-keeper will receive every paper whenever tendered to him without fail, and add it to the bundle to which it belongs, filling up the Register above-mentioned. (6.) When any paper is required from the Record Office for reference, the Officer requiring it shall give a note to the Record-keeper mentioning the paper required. The paper must immediately be furnished and the Note kept in its stead. On the return of the Record, the Note must be given up and cancelled. Each department will be supplied with printed forms of these Notes. (7.) The front and sides of the shelf in which papers of permanent value are lodged, will be furnished with wide-work so as to admit of the free circulation of air.

3. Lists of papers to be permanently retained and periodically destroyed, as drawn up for the Kistna District, are given in the Appendix. These should as far as possible be generally applied.

4. Collectors are at liberty to destroy all Gazettes of districts other than their own of older date than two years preceding the time of destruction.

5. Every precaution should be taken for the proper preservation of old Survey accounts and other valuable records. Collectors should examine them occasionally in person, and when any records are found to be in a state of decay, authentic copies should be prepared.

6. An occasional inspection should be made of the records at the Taluk office, to see that they are properly taken care of.

7. The head official in each department of the office should be held responsible for the complete arrangement of the past records of his department in the early part of the year.

8. When records are destroyed they should be carefully defaced and torn into two pieces at least.

9. A report upon the state of the records in each district should be submitted to the Board once a year.

220. Official libraries.—The books in each Revenue office should be collected together in one place under the charge of the English Record-keeper, Head Clerk, or Librarian. If practicable a separate room should be assigned to them.

2. A revised catalogue should be prepared from time to time, and missing books must be accounted for.

3. No books can be removed from the library without the permission of the head of the office.

4. A receipt must invariably be taken from an officer removing a book, to be returned to him or cancelled when the book is returned to the library.

5. Every officer, upon receiving charge of an office to which a library is attached, will satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for defects.

6. The state of the library is to be mentioned in the annual report on district records.

7. The volumes of Board's Orders and of High Court rulings, supplied for the use of each revenue office, are to be entered in the library catalogue, and are not to be carried away from the district upon the transfer of an officer.

8. The accumulated monthly issues of an incomplete volume will be counted as one volume only.

G. O., 16th April, 1873, No. 599.

221. Alterations in public records.—Interlineations and corrections in public documents must be initialled by the person signing the paper, and if interlineations and corrections are found in papers

passing through the hands of Tahsildars and Sheristadars they must be initialled by those officers should the initials of the person signing the paper be not then obtainable. Gumastahs in charge of Taluq records should examine carefully every paper delivered to them for the purpose of being shelved with the record, and should bring to the notice of the Tahsildar or Sheristadar such interlineations and corrections as may be found, in order that they may be initialled. Divisional Officers should, during their half-yearly examination of cash balances, see that these rules are strictly conformed to, and report the result to the Collector.

2. Revenue Inspectors should during their tours examine and initial all interlineations, &c., in the village accounts which are in charge of the curnums, and the curnums should be warned that the possession by them of accounts with interlineations not so attested will be severely noticed.

3. Curnums should not be allowed to have access to the Taluq records except under proper supervision and with the express permission of the Tahsildar or Sheristadar, and should only be allowed to examine papers in the presence of a person deputed to exercise such supervision by one of the above-named officers.

24th May, 1824; 9th November, 1837; 30th January, 1854; 9th August, 1858; 18th January, 1860; 27th November, 1862; 19th March, 1865, Misc.; 6th July, 1871; 9th October, 1871.

222. District petitions.—District petitions should be received whenever and by whomsoever presented. Collectors, Sub-Collectors, Assistants, and Deputy Collectors of all grades, should set aside a part of at least three days in each week for personal communication with ryots and others having matters of complaint. An officer's accessibility to the people is of the utmost importance, both as a matter of justice to persons having grievances to redress or representations to make, and as a check on the officer's own establishment.

2. Revenue Officers should call on petitions in office at as nearly the same hour of each day as the exigencies of business will permit.

3. Petitioners intending to appeal to the Board are entitled to copies of all correspondence relating to their case, subject to the payment of the usual stamps and fees. This rule applies as well to appeals intended to be made to superior district authorities.

17th September, 1859; G. O., dated 2nd August, 1866, No. 1,327; 21st August, 1866; 11th January, 1872; 17th December, 1872.

223. Board petitions.—When petitions addressed to the Board are referred to Collectors for explanation or report, a reply should be despatched within five or eight days after their receipt, when the necessary information is obtainable by reference to the records of the Collector's office. When it is necessary that the matters referred to in the petitions should be investigated by the examination of individuals, or by reference to Tahsildars or others at a distance from the Collector's station, a further period of time will be allowed. Endeavour should be made in all cases to submit the necessary report within a month at latest, as great hardship is occasioned to individuals by leaving their complaints undisposed of for a length of time.

2. When called upon to report by endorsement the Collector should dispose of the complaint in some detail by an endorsement on the petition, and should then return it to the Board for final disposal. The date of receipt and re-transmission of petitions referred by the Board for endorsement, or report, should be noted by the Collector on the petitions themselves.

3. When petitions are referred by the Board for the Collector's disposal or consideration without reporting to the Board, and the Collector is of opinion that the petitioner's claims are unfounded, the petition should nevertheless be briefly endorsed with a statement of the case so as to enable the Board to dispose of it in the event of the petitioner again appealing to them.

4. The public should be informed that when a petition has been disposed of by the Board by endorsement, no second petition on the same subject will be accepted unless it sets forth some new matter material to the application; and that petitions disposed of by the Board will usually be returned by them to petitioners "post bearing."

11th December, 1820; 29th January, 1824; 13th July, 1826; 12th September, 1831; 4th April, 1833; 25th May, 1835; 15th April, 1839; 8th May, 1854; 22nd September, 1858; D. M., 14th July, 1868, No. 771.

224. Government petitions.—The following is the text of the Government Petition Rules:—(1.) Persons having cause of complaint against any servant of Government, Civil or Military, shall in the first instance, seek redress from the Officer in whom the local authority is vested, who if unable to grant the redress sought, shall pass an order in writing to that effect. If dissatisfied with this decision, the petitioner shall be at liberty to address the Board or Court, or

superior Civil or Military authority by which the local authority is controlled; or he may address the Government, in cases wherein there is no intermediate authority. (2.) The Government will not receive a petition on any matter, unless it shall appear that the petitioner has first applied to the local authority, and also to the Board or other controlling authority, where such exists. The petitions addressed to such local and controlling authorities, or copies of them, and the answers or orders of those authorities respectively, if any, shall have been passed, must be annexed to the petition addressed to Government. (3.) In order to enable Government to maintain the foregoing rule, without injustice or hardship to complaining parties, all Heads of Offices will understand that a party affected by an order, is entitled to have, on application, a copy of the order, which should contain full details of the grounds of the decision. This is to be furnished to him, on plain paper, and without payment. (4.) Government will receive petitions only from Principals; addresses running in the name of a Vakeel or Agent will receive no attention. Anonymous petitions will be totally disregarded. (5.) The Government having passed one order on any appeal made to it, will not notice a second petition on the same subject, unless it contains some new and important matter. As the Right Honorable the Governor in Council never interferes with the distribution of Subordinate appointments, applications for situations in the gift of Heads of Departments will also remain unnoticed. (7.) Petitions will not be received by Government regarding any matter which forms the subject of Judicial proceedings in a Court, or which properly falls within the jurisdiction of the Courts, or containing complaints relating to the administration of Civil or Criminal justice, in cases in which another mode of obtaining redress is open to the complainant under the Regulations, and in which by the Regulations a subordinate authority is competent to pass a final decision. (8.) The mode and channels through which all ranks of effective Military should make known any complaint or grievance to superior authority, are clearly laid down by the Regulations of the Service. (9.) The foregoing general Regulations for petitions are applicable in the Military Department to the following classes. (a.) Persons not in the Public Service, residing within the limits of Military Bazaars; Camp Followers. (b.) Contractors for Military Supplies; Military Abkarry Contractors. (c.) Military Pensioners. (d.) Persons having claims on Government in any Military Department, either on their own account, or on account of services rendered to the State by deceased relatives.

2. The rules given above should be read and explained to the people when assembled at Collectors' offices for the annual settlement. Their substance should also be occasionally published in the District Gazettes. In order to assist in enforcing Rules (1) and (2) Collectors should be careful to affix their official signature to orders passed upon petitions addressed to themselves.

3. Revenue petitions bearing the endorsement of Government should on receipt by the Collector be returned at once to the parties if they happen to be at or near the spot where the Collector is when the petitions reach him. The Collector will deliver them in person in open cutcherry if the parties attend, and if they do not the petitions will be sent by one of the Collector's Deloyets or through the Tahsildar of the taluk in which the Collector happens to be. If the parties are absent in other parts of the district, the petitions can be forwarded immediately to the Tahsildar for delivery. Statements showing the number of petitions received, the number delivered and undelivered, and the causes for non-delivery, will be sent in monthly by Tahsildars.

29th May, 1837; 19th June, 1837; 14th February, 1842; 17th June, 1856; 21st September, 1859.

225. Petitions to Her Majesty the Queen and Secretary of State.

—The following are the rules for the submission receipt and transmission of memorials and other papers of the same class, addressed to Her Majesty the Queen, Empress of India, or to the Right Honorable the Secretary of State for India, by private persons or by officers of the Civil Department:—(1.) No memorial will be received or attended to unless forwarded as hereinafter prescribed. (2.) Every memorial should be accompanied by a letter requesting its transmission to the authority to which it is addressed. (3.) Every memorial addressed to Her Majesty or to the Secretary of State for India should be forwarded through the Local Government under which the writer is residing or is employed. (4.) Memorials to Her Majesty, or to the Secretary of State from persons in the Madras and Bombay Presidencies should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of memorials which relate to any rule or standing order of the Government of India, or which, if granted, would cause expenditure for which the Imperial and not the Local Government would be primarily responsible, or which relate to any legislative proceeding of

the Governor-General in Council. Such memorials should be forwarded with a covering letter containing a full statement of facts and an expression of opinion to the Government of India in the Department having cognizance of the subject-matter of such Memorial, by which Department the memorials will be transmitted to the Secretary of State. (5.) Memorials to Her Majesty or to the Secretary of State from persons in Bengal, the North-Western Provinces and Oudh, or the Punjab, should be forwarded by the Local Government, with a full statement of facts and an expression of opinion, to the Government of India in the proper Department for transmission to the authority addressed. Appeals by private persons from the orders of Lieutenant-Governors lie, in the first instance, to the Governor-General in Council. An appeal to the Secretary of State will lie only in the event of an appeal to the Governor-General in Council having been rejected. (6.) Memorials to Her Majesty or to the Secretary of State from persons in the minor Administrations—the Central Provinces, British Burma, Berar, Mysore, Coorg and Assam—should be forwarded with a full statement of facts and an expression of opinion by the Chief Commissioner, or other officer charged with the administration of the Province, to the Government of India in the proper Department for transmission to the authority addressed. In these minor Administrations also appeals by individuals from the orders of the Chief Commissioners, &c., lie in the first instance, to the Governor-General in Council and thereafter to the Secretary of State. (7.) No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Department, except in the case of appeals from a Judicial decision in which the Judge is a political officer and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the persons concerned of the order to which objection is taken. When a judicial decision of the nature referred to has been communicated to the party or parties concerned before the 31st July 1877, he or they may appeal from such decision within eighteen months from that date. (8.) Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet. (9.) Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the Vernacular, an English translation should be

appended, which should be attested by the signature of the memorialist. *N. B.*—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to notice the fact in sending on the memorial. (10.) It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record. (11.) As a general rule, the transmission to England of a memorial duly forwarded through the proper channel will not be delayed by the transmitting Government in India beyond a month after the receipt of such memorial. (12.) Governments and Administrations in India are vested with discretionary power to withhold the transmission of memorials addressed to Her Majesty or the Secretary of State in the following cases. (a.) When a memorial is illegible or unintelligible. (b.) When a memorial contains disrespectful or improper language. (c.) When a second memorial is presented after a decision has already been given by the authority to which it is addressed and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to Her Majesty by a person whose appeal to the Secretary of State has already been rejected, shall be held to be second memorial to the same authority and shall not be transmitted. (d.) When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim. (e.) When a memorial is an application for employment under one of the Governments in India from a person not belonging to the covenanted service. (f.) When a memorial is a mere appeal from a judicial decision. (g.) When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension. (13.) The Government of India may withhold the transmission of a memorial addressed to Her Majesty or to the Secretary of State unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject. (14.) A list of memorials withheld under the discretionary power conferred by Rule XII, will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the Department concerned to the Secretary of State.

2. These rules do not in any way affect or supersede orders

issued on the same subject by the Military authorities for the guidance of the Army.

Notification from the Government of India, Home Department (Public), 29th March 1878, No. 707.

226. Copies to parties.—The following rules relating to the furnishing of copies of official documents to private persons do not apply to sentences, orders, and proceedings in Magisterial and Revenue cases, copies of which it may be necessary to grant free of charge in accordance with any existing law or regulation to parties entitled to receive them.

2. The public officers who are authorized to furnish copies of documents subject to these rules are Collectors, Sub-Collectors, Head Assistant Collectors, Deputy or Assistant Collectors in special charge, and Tahsildars. In the case of those officers who are subordinate to the Collector, it is necessary that the Collector's permission should be first obtained before any further steps are taken for granting a copy with the exception of the following cases:— (1.) Deeds of transfer of lands. (2.) Deeds of relinquishment of lands. (3.) Extracts from the Quit-rent Registers of Inams. (4.) Accounts kept according to the Taluq and Village Manuals. (5.) Darkhasts. (6.) Orders final in miscellaneous matters; such as claims to puttahs of deceased Puttahdars; disputes regarding transfers of lands, assessment of lands, and irrigation; applications for and disputes regarding waste lands; notices of concealed cultivation; and complaints against Village Officers. In the cases here specified divisional officers may grant copies on their own authority.

3. Persons requiring copies of public documents subject to these rules should in the first instance make an application in writing to the officer in whose office the record is deposited, and that officer will either forward the application to the Collector with his remarks, or will reject the same by endorsement. When the record is in the Collector's own office applicants should apply for them to the Collector or Magistrate in writing, through the post or otherwise, and either directly or through one of his Assistants or Tahsildars.

4. The Collector or Magistrate is solely responsible for the grant of copies of documents on the records of his district, so that it remains with him to determine in the case of every application for a copy whether the document is of such a nature that a copy of it may be granted without injury to the public interests or without breach of confidence.

5. If the Collector is satisfied that no objection exists to the granting of a copy, he will, in the event of the document being only a district record, endorse the application to the effect that the Deputy Collector in charge of his Treasury, or one of the other officers specified in paragraph 2 above, as the case may require, will furnish the required copy on the applicants producing the necessary stamped paper; but should the document in question be a communication from the Board, or from Government, the Collector will in the first instance address the Board or Government by letter, requesting permission to comply with the application.

6. If the Collector or Magistrate considers the granting of a copy objectionable, he will reject the application by endorsement, stating briefly his reasons for doing so. The applicant may, if so disposed, appeal to the Board of Revenue, submitting with his appeal the endorsement of the Collector.

7. The Deputy Collector in charge of the Treasury is responsible for the accuracy and legibility of the copies granted directly from the Collector's office and for their being speedily furnished, and must countersign every such copy excepting those which he may be specially authorized by the Collector to attest by his own signature.

8. Copies of documents, subject to these rules, required by private parties are not to be made by the regular establishments, but by duly qualified and trustworthy registered copyists, who are to be selected from among passed candidates when such may offer themselves, and who will be attached to the office of each of the officers who under these rules are authorized to grant copies of documents.

9. The power to appoint or remove copyists in the Collector's office is vested in the Deputy Collector in charge of the Treasury, and in other cases in the Head of the office; subject in all cases to the general control of the Collector.

10. Copies in the Collector's office are to be made under the direct superintendence of the Treasury Deputy Collector.

11. The Sub-Collector and the other subordinate officers mentioned in paragraph 2 above are permitted to give copies of documents on their records under the conditions there mentioned only where the documents relate to that portion of the district which is under their immediate charge.

12. The subordinate offices from which copies may be issued under these rules will be governed by the same rules for securing

correct and well-executed copies as the Collector's office. In the Sub-Collector's and the Tahsildar's offices the duties and responsibilities assigned under these rules to the Treasury Deputy Collector will be performed by the Sub-division and the Taluk Serishtadars respectively. In the Head Assistant's and the Deputy Collector's offices the head of the office department will himself undertake these duties and responsibilities, except that in the case of vernacular documents the Head Assistant will be at liberty to require his Head Clerk to certify to the correctness of the copy.

13. The copies will be so written as to contain about two hundred and forty words in a page, and will be charged for according to that average, but care must be taken that the copies are well and legibly written.

14. All applications for copies will be registered by the Treasury Deputy Collector, or other superintending officer, and will be attended to according to their order of presentation.

15. No copy is to be delivered to the party applying for it until the regulated charge has been paid.

16. When copies of documents other than magisterial are required authenticated copies only will be granted, and the charge will be two-and-a-half annas for every page of 240 words if in English, and two annas if in a Vernacular, over and above the value of the stamp. Of this charge, half an anna per page will be the examiner's fee, the remainder will go to the copyist. Under the orders of the High Court, parties to any criminal proceeding will be entitled to apply for authenticated or unauthenticated copies of depositions, etc., at their option, the only difference being that, in the former case, the regulated charge for examining must be deposited in addition to the regulated charge for copying. The charges for copying will in this case be; authenticated copies one pie a line, unauthenticated copies one pie for two lines. The charge for examining authenticated copies will be one pie for four lines.

17. Parties applying for copies of papers will not be allowed to hold any communication with the copyists, who will be required to do their business in the office and will be strictly prohibited from removing any record therefrom.

18. All copies other than magisterial will before being attested be examined by such officers as the Collectors and their subordinates mentioned in para. 2 above may appoint in their respective offices,

and if found correct will be signed by the examiner in one corner in token of the examiner having so examined the paper. The copyist also will sign his name immediately below the signature of the examiner.

19. If it be discovered that a copyist has been guilty of negligence in making inaccurate copies, he will be liable to be punished by having such copies re-written at his expense by another copyist and by having to re-place the stamp paper spoilt.

20. Payments are to be received by the Deputy Collector in charge of the Treasury, or other superintending officer, who will enter them in a Register to be kept by him in the prescribed form.

21. A Memorandum will be transmitted for the information of the Collector every month, from each subordinate office to the Deputy Collector in charge of the Treasury, showing the number of applications for copies received; the number complied with; the number refused; the number given; the amount of fees collected; and the sums paid to copyists and examiners; the names of copyists and examiners employed; and whether these are passed candidates.

22. No separate account will be kept; but every sum immediately on its receipt will be then and there paid by the Deputy Collector to the copyist and examiner, whose signatures will be taken in the Register as an acknowledgment that they have been paid. The Register will be submitted to the controlling officer for examination at the close of each week.

23. Each copyist will provide his own ink and pens; no deduction will therefore be made from the earnings of the copyist for that or any other purpose.

24. The copies forwarded to parties by post, in compliance with applications received through the same channel, will not be franked as on the public service. They will be forwarded with bearing postage, unless the applicants have made arrangements to avoid the charge.

25. In the event of a Collector or Magistrate being directed by a Court to grant copy of a document, and seeing objections to such grant, he will depute a proper officer to attend the Court with the document, who will state the Collector's or Magistrate's reasons for objecting to grant a copy thereof; and it will be for the Judge to determine whether a copy shall or shall not be furnished.

26. The grant or refusal of copies of Local Fund papers

addressed to, or issued by, Circle authorities is left to the discretion of the Presidents of Local Fund Boards. The rules here given are however to be applied.

27. Copies of depositions in revenue suits may be given by the Court having cognizance thereof. These are strictly speaking not revenue papers, but papers of a judicial character.

28. The provisions of the Court Fees Act as to stamps must be attended to.

16th April, 1864; 15th November, 1869; Government Order, dated 21st August 1871, No. 1,437, R. D.; 5th September, 1871; 13th May, 1872; G. O., dated 17th June, 1874, No. 1,014, Financial Department; 13th August, 1874; 27th November, 1876; 8th August, 1872, No. 1,530; O. M., 26th August, 1870, No. 893.

227. Production of documents in Civil Courts.—The following are the rules issued by the High Court, for providing for the safe custody of public documents and official papers received in Civil Courts from other Courts and offices:—(1.) When a Civil Court shall determine to send for, under the Code of Civil Procedure, from any public Office or any Court, any public document or official paper, it shall issue a summons in the prescribed form. (2.) When public or official documents from any Court or Public office are produced at the hearing of the suit by an officer deputed for that purpose, the said documents shall be inspected in open Court, and, unless required as exhibits in the suit before the Court, or retained for the presiding Judge's personal inspection, shall be returned to the officer producing them. (3.) When such documents are retained, receipt containing a descriptive list of the documents shall be given to the officer producing them, and a duplicate of the receipt placed with the documents. Any apparent erasure or alteration in any document shall be noted in the said list. (4.) The said documents shall, as long as they remain in the custody of the Court which required their production, be kept in a sealed packet properly labelled, and this packet shall not be opened except in the presence of the presiding Judge. (5.) The Appellate Courts shall observe the same rules as regards public documents connected with appeals coming before them, and it shall be their duty to see that the Lower Courts observe the instructions herein conveyed. (6.) When official papers are transmitted from any Court or office by post, the packet shall be opened in the presence of the presiding Judge, and the papers compared with the list accompanying. The instructions conveyed in Rules (3) and (4)

shall then be observed. (7.) Whenever it shall appear that any public documents received from any Court or office are no longer required, the said documents shall be returned in a sealed packet to the Court or office whence they came.

2. When a Collector is summoned to produce documents under the Code of Civil Procedure, he may depute a subordinate for that purpose.

3. When public records are sent for under the Code of Civil Procedure and are transmitted by post, they should in all cases be enclosed in a sealed packet and accompanied by a descriptive list, in which any apparent alteration or erasures in the documents can be noted.

25th January, 1871, No. 331.

228. Confidential nature of official papers.—Except in cases where the publication of official papers is duly authorised by Government the communication of such documents to the newspapers, or to any private person, except as provided for in the orders relating to giving copies to interested parties, is strictly prohibited.

28th October, 1839; 18th August, 1860.

229. Reports and returns.—A list of the principal periodical reports and returns submitted by Collectors to the Board, or by the Board to Government, is shown in the Appendix.

2. Quarterly lists of unanswered references should be submitted to the Board in the prescribed form, and Collectors should be careful that their own arrears' lists of correspondence, English and Vernacular, are examined at frequent and stated intervals.

30th September, 1848; 1st August, 1856; G. O., dated 17th October, and 15th December, 1865, Nos. 2,523 and 3,032; 22nd December, 1865.

230. Public holidays.—The table given in the Appendix shows the several holidays to be allowed to particular sects of Hindus in each district in addition to the general holidays of seven days at Christmas, three at Easter, and one on the Queen's Birthday. No class of servants are to have more than ten special holidays throughout the year. All public offices throughout the country must be closed on Sundays, and public officers are prohibited from assuming charge of their offices on that day.

2. Provision for the despatch of emergent business during holidays will be made by all heads of offices, and on all days except

those when, by general consent, business is suspended; arrangement must be made for the sale of stamps to the public.

3. Revenue offices will be closed at 2 P. M. on Saturdays.

11th December, 1859; 14th March, 1859; 28th November, 1859; 19th December, 1859; 2nd April, 1869.

231. Chronology.—A table will be found in the Appendix showing the yearly correspondence between the years of the six eras in general use in this Presidency between A.D. 1723 and A.D. 1880. A daily correspondence between the first five, from A.D. 1751 to A.D. 1850, can be seen from Brown's Ephemeris which has been communicated to Collectors.

Gazette Notification.

232. Copies of Acts and Orders.—The office copy of the Board's Standing Orders should be placed in charge of the Head Clerk of the Collector's office, and he should be held strictly responsible that it is corrected up to date as each new circular order is received. Every new standing circular issued is now given as a sub-number of some existing Standing Order. During the currency of a year reference can be made to these circulars by a note entered in the margin of the volume. At the end of each year a collection of slips bearing the year's standing circulars will be supplied by the Board, and it will be the duty of the Head Clerk to see that these are pasted into the volume in their proper places.

2. An office copy should also be maintained of the Regulations and Acts, Imperial and Local, and the Head Clerk should be required to keep this copy corrected up to date. As each Act is published in the Fort Saint George Gazette, he should read it carefully through, and make the necessary corrections in any previous Acts or Regulations which may be affected by it, referring to the Collector for instructions when in doubt on any point. Two files of Imperial and Local Acts should be kept complete up to date, and special care should be taken that no Act is put upon the file until it has received the assent of the Viceroy, and has been published for general information.

3. The Board attach much importance to the orders now issued being strictly carried out, and Collectors will state, when making the annual reports on the state of their records, whether the office copies of the Acts and Standing Orders have been corrected to date.

4. The subordinate officers of the district should also be

required to make the necessary corrections in their official copies of the Standing Orders and Acts, as they will thereby be saved much trouble, frequent references, and many mistakes.

5. Collectors should be careful that all Standing Orders of the Board, and all other orders or papers with which their subordinates in independent charge ought to be acquainted, or which affect the Departments under their authority or their individual interests, are communicated to those officers as soon as possible after receipt.

11th August, 1864; 27th November, 1866; 20th May, 1867.

PUBLIC SERVANTS.

333. **Collectors.**—The attention of Collectors is drawn to the following remarks of Government:—"The proceedings of the Principal Collector, which have just been reviewed, exhibit not only a want of diligent attention to his duty in general, but an habitual disregard of your commands. The Government cannot look to you for a successful administration of the great interests confided to your care, if the Officers immediately subordinate to you are permitted, with impunity, to transgress your repeated orders. It is impossible to maintain a sound, or uniform system of Government, so indispensable to the prosperity of India, if every Collector is at liberty to act upon his own independent notions of expediency. To you is committed the duty of superintending, directing, and controlling the administration of the Revenues, and by the Regulations under which you act, you are made responsible that the Executive Officers employed under you, discharge their functions with assiduity; they being required to pay a ready and implicit obedience to your orders. The principles to be observed in the administration of the Revenue having been established, it is for you to take care that they are followed, constantly and uniformly, under such rules as may be suited to the varying circumstances and usages of different Districts. The Government will expect from you a strict and vigilant attention to this duty, and will be prepared to support that authority which the law has given you, for the promotion of the public good. The Right Honorable the Governor in Council enters into, and adopts, the sentiments of the Honorable Court, contained in their Despatch of the 27th May 1829, and has resolved that those Officers who prove defective in the discharge of their duty, either through inefficiency, disobedience, or neglect, shall be replaced by others, who are better qualified to fill high stations with credit to this Government. Your Board have

well remarked, in commenting on the Despatch above adverted to, that 'if a Collector is found to be lax in his administration, and negligent of his duty, or unable to perform it in matters which come more immediately under your view, it may be presumed that his remissness, or inability, extends to things out of your sight.' On this principle the Right Honorable the Governor in Council will judge of the conduct of Collectors, and of their fitness for stations in which the prosperity of the people so essentially depends upon the personal character and influence of the presiding Officers."

2. When once Collectors have received the final decision of the Board on any question, they will immediately act on it.

3. Communications made to Government should be sent through the Board, except where it is specially ordered otherwise.

4. Under no circumstances should Collectors submit explanations touching their official proceedings to the newspapers.

5. Collectors must obtain through the Board authority from Government before having recourse to Courts for the vindication of their public acts or their characters as public functionaries from defamatory attacks in newspapers.

6. It is an important part of a Collector's duties to make an efficient periodic examination of public accounts. When taking charge of an office he will not fail to make a careful examination of the security bonds executed by parties having public property in their hands.

7. As regards his general responsibility a Collector will observe the following instructions:—(1.) It is his primary duty to make himself acquainted with all the rules for the administration of the office committed to his charge, and to see that they are observed in practice; and if not, to introduce or propose the necessary reform. Should any considerable irregularity be brought to light, which, had he at first inquired into the practice, and compared it with the rules, would not have suffered to continue, the excuse that it had not been prominently brought to his notice will not be considered admissible. (2.) Although assured of the correctness of returns, &c., prepared by his chief subordinates, he should not invariably take their reports upon trust; he should understand that he makes himself personally responsible for them by adopting them. He cannot be expected other than

occasionally to test the accuracy of ordinary returns, &c., in person; but returns or reports made upon special requisitions and for particular purposes cannot be admitted into this category, and it will be his duty to test these in such a manner as to satisfy himself of their correctness. (3.) He will see that on the promotion of any officer to the post of Deputy Collector or Sheristadar, that officer looks minutely into every department coming within the scope of his supervision, and having ascertained that all is regular and proper, reports the result to himself; and that a similar course is pursued by the same officer periodically afterwards.

To Government, 17th June 1830, No. 309 (1805), para. 14; 14th February, 1833; E. M. C., 4th August, 1835, No. 940, E. D.; 22nd February, 1836; 6th September, 1847; 24th June, 1852; G. O., dated 16th July, 1867, No. 1672; 12th August, 1867; G. O., dated 12th February, 1874, No. 74; 14th March, 1874.

234. Sub-Collectors.—A Sub-Collector is, in every respect, as completely under the authority of the Collector as any Assistant Collector. It should be his first object to obey rather than to discuss the orders of his superior. Any attempt on the part of a Sub-Collector to enter into controversy with his principal, with a view to putting the latter in the wrong, will be marked by the severe displeasure of Government. It is not likely that the Sub-Collector will ever receive from the Collector any order which it would be improper to execute. Should anything so unusual occur, the Sub-Collector can state his sentiments respectfully to the Collector, and if the Collector maintains his former opinion he can ask him to refer the matter to the Board.

2. The object of appointing Sub-Collectors was two-fold: to aid the Collector, by relieving him from the direct personal superintendence of a portion of the province; and, by placing young men in a situation which brings them in contact with the great body of the people, to afford them the opportunity of becoming familiar with their customs and prejudices, of acquiring an accurate practical knowledge of the details of revenue in all its branches, and of qualifying themselves for appointments of higher trust and importance.

3. The powers accorded to Sub-Collectors within the tract committed to their charge, are subject to a general control on the Collector's part, and are subject to such instructions as the Collector may give in regard to matters of general principle. All points

involving questions not before determined and matters
No. XX of 1879.

234 and 244—Powers of Collectors and Sub-Collectors over their Subordinates.—The following alterations should be made in Standing Orders Nos. 234 and 244:—

The last two sentences of Clause 3 of Standing Order No. 234 should run thus: "All points involving questions not before determined and matters connected with the appointment, dismissal, and punishment of the Sub-division Sheristadar, Deputy Tahsildars, and Tahsildars of taluks comprising the Sub-division, are to be referred to the Collector. The nomination of these officers rests with the Sub-Collector, who may also grant leave to them subject to the veto of the Collector."

2. The first two sentences of the first clause of Standing Order No. 244 should be amended as follows: "The nomination to the offices of Deputy Tahsildar and Tahsildar rests with the Collector, except in the Sub-division, where he has the right of veto, but the sanction of Government obtained through the Board is required to such appointments. Nomination to the posts of Head Sheristadar and Sub-division Sheristadar rests with the Collector and Sub-Collector, respectively, the Collector having a right of veto in the latter case, and the confirmation of the Board being required in both cases."

3. The first sentence of Clause 3 of Standing Order No. 244 should be amended as follows: "The appointment, punishment, and dismissal of all servants below the grade of Tahsildar, Deputy Tahsildar, or Head and Sub-division Sheristadar, rests with the Sub-Collector in the Sub-division and in the Principal Division with the Collector, subject to the Collector's general powers of revision and control, provided that Assistant Collectors and Deputy Collectors in independent charge are entitled to fill up all minor appointments the salary of which does not exceed Rupees 20 per mensem, the appointments made being duly reported to the Collector and being always subject to his veto, and are competent to punish or dismiss such subordinates subject to the Collector's control. Although the appointment to posts the salary of which is in excess of Rupees 20 per mensem is reserved to the Collector in the Principal Division, Assistants and Deputy Collectors in independent charge may bring to the Collector's notice the claims of their immediate subordinates, and their recommendations should be duly considered."

ranges, or appeals from decisions passed under Regulation IX of 1822, or under Regulation VI of 1831, by officers having the full powers of Collectors. Such appeals should lie over until an officer is gazetted to act as Collector.

23rd December, 1822; 7th February, 1825; 1st September, 1828; 7th March, 1865; 12th June, 1866; 21st January, 1868; 12th April, 1870; G. O., 3rd July, 1874, No. 827; 31st August, 1874.

235. Assistant Collectors.—The rules for the examination of Assistants shewn in the Appendix indicate the character of the work which should be assigned to an Assistant on his first appointment. There is no necessity to exempt an Assistant from regular work until he has passed his examination. On the contrary the tests were framed with the intention that Assistants should acquire the necessary knowledge in the actual course of business and not by mere study of books. A Collector should so regulate the work of his Assistants that it will facilitate their studies.

2. The first point of importance is familiarity with the language and people. The examinations which every Assistant must pass before he is employed in the public service ensure his being well-grounded in the vernacular languages; but fluency in conversation, ability to take down evidence, to cross-examine a witness, &c., can only be acquired by actual practice in the routine of duty. The work allotted to an Assistant should therefore be of a nature to afford this practice. *Urzees* should be sent to him for translation, and cases for the preparation of summaries. He should sit with the Magistrate or an experienced *Covenanted* officer in the trial of cases, and frequently attend the monthly Sessions, taking notes of the evidence.

3. As an aid to Assistants in their actual studies Collectors should in communication with the Secretary to the Board of Examiners keep up a file of two sets of the questions that have been given in past years for either standard of Examination.

4. Apart from the usual Acts and Orders, Assistants will not omit to read the more important reports contained in the records on the original settlement of the revenue of their particular districts, on any subsequent extensive revisions, and on the more recent annual settlements. The decrees of the late *Sudder Court* and of the present *High Court* bearing on important revenue questions must also be read.

5. After three or four months of training, one or more villages near the chief town should be placed under the Assistant's charge, and he should be required to undertake their entire management and keep their accounts; his orders, until he passes the first standard, being subject to the Collector's confirmation. He should further after a certain period forward a full report on the condition of the villages, their tenures, statistics, &c., and this report, with the Collector's notes, should be forwarded to the Board of Revenue.

6. A similar course should be adopted in other departments of work. Thus work should be given in the Treasury and Account Departments.

7. A half-yearly report of the work and progress of each unpassed Assistant should be forwarded by Collectors to the Board.

8. Collectors should keep in view that the object is to train the Assistant for useful service hereafter, rather than to obtain immediate assistance from him at once; although the Assistant may indirectly be of material assistance to the Collector in many ways; for instance in the inspection of localities regarding which disputes have arisen.

9. Assistants should accompany the Collector in his tours and be encouraged to communicate freely with the people. Advantage should also be taken in like manner of any tour which the Sub-Collector or Head Assistant may make, so as to give the Assistant as much practical and varied acquaintance with the people as possible before he is entrusted with real power. An Assistant might sometimes be placed entirely under the Sub-Collector, to go through the same course as he would under the Collector.

10. As a rule an Assistant Collector will not be entrusted with the management of a *taluk*, until he has passed the 1st or lower standard of examination, nor at any period with the management of more than two *taluks*. The degree of power to be delegated to Assistants rests entirely with the Collector, but he will report to the Board of Revenue, who will in turn report to Government, when any Assistant is put in charge of a *taluk*, or when his charge is extended.

11. An Assistant in permanent independent charge should as a general rule be entrusted with the minor appointments of his range, the appointments being duly reported to the Collector and being always subject to his subsequent veto. The appointments of *Taluk*

Sheristadar, Deputy Tahsildar, and Sub-Magistrate, and all appointments the salary of which is in excess of Rupees 20 per mensem, should be reserved for the Collector; but in these cases the Assistant may bring the claims of his immediate subordinates to the Collector's notice.

12. Assistant Collectors should observe that it is their duty to be accessible to all, within reasonable limits; and they should avoid the tendency of allowing themselves to be unduly influenced by those more immediately around them, or of forming groundless prejudices against individuals.

13. The Board impress most strongly on all young officers the necessity of placing reasonable confidence in their subordinates. They should also remember, with reference to their own conduct, that with the great bulk of the people loyalty to the Government must originate in respect for those servants of Government who are placed immediately over them as rulers.

14. Collectors will not fail to observe the great importance of paying attention to the training of the young men who are entrusted to their guidance, and whose success in life and influence for good depend so greatly on the assistance they receive at the outset of their career.

5th January, 1824; 7th February, 1825; 13th March, 1854; G. O., 11th February, 1864, No. 230; 8th March, 1864, No. 1,444.

236. **Covenanted Civilians, study of oriental languages.**—The following are the rules prescribed for the encouragement of the study of oriental languages by Junior Civilians. They do not in any way affect the departmental examinations in law, language, &c., which Junior Civilians have to pass on first arrival or according to what are called 1st and 2nd Standards.

2. The names of the different standards of examination, and the donations to be given to successful candidates, are shown in the Appendix. A Civilian employed in Gaujam or Vizagavatam passing the special test in Uriya will be entitled to a reward of Rupees 1,000. A Civilian passing in the Khond language colloquially will be entitled to a reward of Rupees 500.

3. The first language in which a Civil Servant will be permitted to offer himself for examination by the two higher standards must be the chief language of any district to which he is or has been attached. And it is not till after a certificate of High Proficiency has been

obtained in such language that a Civil Servant will be eligible to present himself for distinctions in other languages.

4. A Civil Servant will be at liberty to present himself for examination in the obligatory and another language simultaneously. But no report of his proficiency in the second language will be prepared unless he is declared to have passed in the obligatory language.

5. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination. But if a special recommendation is made by the examiners a candidate will be allowed to appear at a third examination.

6. No Civil Servant will be permitted to present himself for the High Proficiency or Honors examinations after the expiration of seven or ten years respectively counted from the date of his first arrival in India. No exception will be made to this rule on account of leave or any other cause.

7. Examinations will be held quarterly on the first Monday in January, April, July, and October of each year at Madras. Junior Civil Servants desirous of attending examinations must apply for leave to do so to Government at least three months before the date of the examination.

8. Junior Civil Servants attending these examinations may be allowed leave on full pay for one month, and on their passing a successful examination may be allowed an extension of leave on full pay for another month and be permitted to count the period of the original leave and of the extension as service and residence, provided that the period of leave on this account which carries pay and counts as service and residence shall in no case exceed 2 months on one occasion or 12 months in the aggregate.

9. A Junior Civilian who obtains a reward for proficiency in an oriental language will be permitted, in addition to the reward, to draw travelling allowance at the usual rates for journeys exceeding five miles to and from the place of examination.

10. In the Appendix is shown the nature of the tests for High Proficiency and Honors in different languages; also the nature of the Special Test in Uriya. The Honors Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

G. I., 14th Sept. 1869, No. 3,076, Finl.; M. G. O., 12th February, 1873, No. 152, Public; M. G. O., 26th May, 1874, No. 586, Public; M. G. O., 18th October, 1875, No. 351, Educational; M. G., 1st November, 1867, No. 1,738P.

237.. **Covenanted Civilians, language examinations on arrival.**—The following are the language tests for members of the Covenanted Civil Service at the examination held on their first arrival:—

- (1.) Construing with readiness and accuracy and ability to parse and to explain peculiarities of idiom and grammar, and to answer general miscellaneous questions from the books prescribed for selected candidates in Telugu, Tamil, and Hindustani, and from such books in Canarese and Malayalam as the candidate has studied. (2.) Translating into English with accuracy a paper in a plain simple style not taken from the test books. (3.) Translating intelligibly and with reasonable accuracy of grammar into the language in which the examination is held, an English paper written in a plain simple style. Sandhi will not be required. (4.) Translating in like manner, as a test of idiom, a short paper of English phrases into the language in which the examination is held, and answering in writing a few questions on construction and idiom such as are met with in ordinary conversation or writing. (5.) Making a written abstract in English of the contents of an arzi or other official paper written in the language in which the examination is held, and which is to be read out to the examinee who will be at liberty to obtain any verbal explanation he may require from the Munshi, their conversation being held in the language in which the arzi or other official paper is written. (6.) Conversing intelligibly on an ordinary subject with a Munshi. (7.) Pronunciation. (8.) Handwriting.

G. O., 16th January, 1867, No. 45; G. O., 27th September, 1877, No. 1,286.

238. **Tents.**—To enable an Assistant Collector to draw fixed tentage he is required within three months after his appointment to provide himself with at least three tents; namely, a single-poled tent not less than 14 feet square, a Bechoba tent, not less than 10 feet square, and an ordinary baggage tent.

2. If in any case an Assistant does not possess the requisite funds, the Government will on the recommendation of the Board sanction an advance of such sum as may be required for the purchase of the tents to be repaid by stoppage of the Assistant's fixed tentage. The tents will be considered the property of Government till paid for.

3. Collectors will report to the Board whenever an Assistant fails to procure or keep up the minimum equipment above ordered.

239, 240, and 249—**Extra tentage or travelling allowance.**—
1, 1, and 1 A journey on duty of more than five miles

G.O., dated 23rd September 1878, No. 1,549. from permanent or temporary head-quarters coupled with absence therefrom for upwards of twelve hours shall be deemed a march entitling an officer to draw extra tentage or travelling allowance.

~~Revenue officers when halting or travelling away from their offices~~

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No. XV of 1879.

238—**Minimum equipment of Tents to be maintained by**
1 **Covenanted Revenue Officers.**—The following equipment* of tents is prescribed as the minimum to be kept by Covenanted

* Board's Procs., 10th June 1879, No. 1,623. Officers of the different grades in the Revenue Department; the Commissioner of Salt Revenue, and Director of Revenue Settlement and their Deputies:—

Collector of Madras.	Collectors and Sub-Collectors of all districts
Collector of Malabar.	except those noted in the margin, Director
Sub-Collector of Malabar.	and Deputy Directors of Revenue Settlement,
Collector of South Canara.	Commissioner and Deputy Commissioners of
Commissioner of Nilgiris.	Salt Revenue, and all other officers whose extra
	tentage is not less than that of a Sub-Collector—

Two tents about 14 feet square, either single or double pole.

One Bechoba or other small tent.

One servant's or baggage tent.

Head Assistant and Assistant Collectors—

One tent of about 12 or 14 feet square.

One Bechoba or other small tent.

One servant's or baggage tent.

For officers of all grades in the districts of Malabar and South Canara, the Commissioner and Assistant Commissioner of the Nilgiris, and for officers in charge of the hill tracts in Ganjam and Vizagapatam the same equipment as is prescribed for Assistant Collectors, except that a hill tent may be substituted for the tent about 12 or 14 feet square.

2. To entitle an officer to draw tentage he must provide himself with the equipage prescribed for his substantive appointment. An officer acting in a higher appointment can obtain the higher rate of tentage on his certifying that he has the equipage prescribed for the appointment in which he is acting, but he is not required to provide himself with it until he has acted for six months.

† G.O., 29th May 1879 No. 1,170.

4. The Board are required by Government to see that Revenue officers above the grade of Assistant keep up an equipment of tents proportionate to their position in the service.

M. G., 16th February, 1865, No. 333, Revenue; 16th February, 1865, No. 322; 22nd December, 1865, No. 8,249.

239. Extra tentage for Covenanted Civilians.—Covenanted Revenue officers when halting or travelling away from their head-quarters and within their own district can draw a daily extra tentage at the rates shewn in the Appendix. The allowance covers the expenses of halts away from head-quarters and of ordinary travelling by road. If a halt is made at any one place for more than ten consecutive days, the allowance will cease after the tenth day.

2. A Covenanted officer cannot draw extra tentage on account of travelling to, or to and from, a place not more than five miles distant from his permanent head-quarters, such distance being calculated by the nearest available route by road.

3. Extra tentage will be payable to the officer actually performing the duties of the office. It will be payable only during the period for which the officer is actually employed on the public service away from his head station or ordinary place of residence; and, except in Canara and Malabar, only provided that the officer has his tent with him.

4. Extra tentage is payable to officers proceeding to an examination in their own district, whether as examiner or examinee.

5. Sub-Collectors and other Covenanted officers in separate charge, subordinate to the Collector, when absent from their own head-quarters and halting on duty at those of the Collector, are entitled to draw extra tentage there as usual.

6. Sub-Collectors and other Covenanted officers in separate charge, subordinate to the Collector, who are not provided with public accommodation for their cutcherries at the chief station of their division, can also with the sanction of Government draw extra tentage when residing at such chief station, if they provide suitable accommodation for their establishments in tents or a convenient building. It is however the duty of all Collectors to rent suitable office accommodation when available rather than permit this charge on Government. Sub-Collectors when in charge of the district will not be entitled to the description of extra tent allow-

ance just named whilst residing at the Huzur station and having the Collector's Cutcherry for the accommodation of their establishments.

7. Sub-Collectors when in charge of the district and absent from the Collector's head-quarters with the Collector's entcherry will be permitted to draw the higher rate of extra tentage of Rupees 7 after receiving sanction from the Board. Head Assistants, or Assistants, when in charge of the district or sub-division and absent from the district or sub-division head-quarters with the Collector's or Sub-Collector's cutcherry will be permitted to draw the higher rate of extra tentage of Rupees 7 and 6 respectively after receiving sanction from the Board.

8. It will be borne in mind that extra tentage is granted to enable officers to move about their districts and not to congregate in favorite localities.

E. M. C., 18th May, 1849; No. 493; G. O., 7th July, 1860, No. 1,121, R. D.; G. O., 28th November, 1862, No. 2,500, R. D.; M. G., 23rd November, 1866, No. 1,901, Financial; M. G., 16th September, 1867, No. 2,180, Revenue; G. O., 16th September, 1867, No. 2,180; 14th October, 1867; R. D., 15th March, 1873, No. 336; G. of India Notification, dated 5th February, 1878; G. O., No. 444, dated 21st March, 1878, Revenue; G. O., 3rd August, 1878, No. 1,222.

240. Multiple extra tentage, mileage, and travelling expenses for Covenanted Civilians.—Multiple extra tentage equal to one day's extra tentage for every stage of ten miles travelled will be allowed in lieu of ordinary single-day extra tentage, when rapid journeys are made to the advantage of the public service by road and with tents sent out. For the last stage 8 miles will reckon as a stage; that is to say, 18 miles travelled will be sufficient to give double extra tentage, 28 miles travelled will be sufficient to give treble extra tentage, and so on.

2. Multiple extra tentage will not be given for journeys by rail, nor, where no tents are carried, for marches by road; but mileage will then be drawn, subject to the five-mile rule mentioned in the case of extra tentage, at the following rates:—for every mile travelled by rail As. 3; for every mile travelled by road As. 8.

3. The disallowance of multiple extra tentage for marches by road without tents does not apply to Malabar and Canara.

4. *Bona fide* travelling expenses, in lieu of extra tentage multiple extra tentage or mileage, may on occasion be drawn by Covenanted officers in the Revenue Department, where necessity can be shown for travelling expeditiously for a particular or special duty.

5. In any of these cases the Board will order the retrenchment of sums drawn if it appears to them on review of the circumstances that speed was not required in the interests of the public service.

17th May, 1849; 28th August, 1856; 19th September, 1861; 12th August, 1864; G. C. dated 7th November, 1866; No. 3,023; G. O., dated 15th February, 1867; No. 380; 14th March, 1867; G. G., dated 20th July 1867, No. 1658; R. D., 23rd September, 1867; 8th May, 1868; G. O., dated 5th January, 1876, No. 10, R. D.; 18th January, 1876; 31st January, 1876; G. O., 22nd January, 1877, No. 2,076, Revenue; G. O., dated 2nd August, 1877 No. 4,277, R. D. Dated 14th August, 1877, No. 3,789;

241. Covenanted servants holding lands.—Covenanted officers are prohibited from holding lands within the Presidency for farming purposes under any circumstances whatever, whether they are personally engaged in their management or not, and whether or not the lands are situated in the districts in which they are employed. In the case of Companies formed for the development of the resources of the country, agriculturally or otherwise, there is no objection to

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197 No. X of 1879.

240—Cancelment of paragraph 4 of Standing Order No 240.—Paragraph 4 of Standing Order No. 240 is cancelled.

Civil Servants arriving at the Presidency, whether on return from furlough, on leave of absence, or about to enter upon or resume an appointment, must report themselves by letter to the Chief Secretary to Government immediately on their arrival. At their departure they must similarly report the day on which they leave the Presidency and the place to which they are proceeding.

19th June, 1843.

243. Civilians and natives, pecuniary dealings.—Pecuniary dealings between Civil Servants and natives living under their authority are prohibited, except where provided for by a general or specific sanction from Government.

3. Under the head of pecuniary dealings prohibited are the borrowing or lending of money, the purchase or sale of houses horses or carriages, inducing natives to build or buy houses for the accommodation of public officers, and generally every transaction

in which profit to a public officer is in view. The supply of the ordinary wants of life by natives, according to their several trades, does not fall within the prohibition. These instances are specified in order that the nature of the prohibition may be distinctly comprehended; but it is by its general substance and spirit, that the conduct of officers concerned will be judged.

3. Every inhabitant of a district is under the authority of every Revenue-officer in it; so also is every native having transactions in the district or with the department, such as Merchants, Renters or Contractors; so in a higher degree are the native servants on any public establishments.

E. M. C., 19th November 1822, Revenue; E. M. C., 23rd May, 1856, No. 604, Public; Court's Despatch, 12th August 1857, No. 12; 10th December 1857.

244. Powers of Collectors over certain subordinates.—The nomination to the offices of Deputy Tahsildar, Tahsildar, Sub-Division Sheristadar and Head Sheristadar rests with the Collector. But the Board's sanction is required in the case of the two last; and the sanction of the Government, obtained through the Board, in the case of the two first. Collectors will always give information as to the education, conduct, service, and character of the nominee. The date on which the nominee passed his required tests, and the page of the Supplement to the Fort St. George Gazette in which his name is to be found, should be stated. Persons should never be nominated for the posts of Head Sheristadar and Sub-Division Sheristadar who have not had a large revenue experience. The sanction here mentioned is required whether the appointment is permanent or temporary.

2. When a Collector is absent on privilege leave, all appointments of Tahsildars nominated by the officer who acts for him, will be considered subject to the approval of the Collector on his return to the district.

3. The appointment of all servants below the grade of Tahsildar Deputy Tahsildar or Head and Sub-Division Sheristadar rests with the Collector or his subordinates acting for him as elsewhere provided; the Board having the power of subsequent veto. Appointments should always appear in the first issue of the District Gazette after they are made. A list of public servants thrown out of employment through no fault of their own should be published in the Gazette; and in filling up such vacancies as may occur in their

offices, Collectors will appoint from this list, as far as is compatible with the due claims of others.

4. In the case of Taluq Sheristadars appointed by Collectors, the application for magisterial powers is to be made direct to Government.

5. The nomination or appointment of servants to act temporarily, should be avoided as much as possible. When a vacancy by removal or death occurs it should be filled up at once.

6. No reference to higher authority need be made under any circumstances when a Collector thinks it desirable to transfer or suspend a Deputy Tahsildar or Taluk Sheristadar.

7. Collectors are competent to remove Tahsildars from one taluk to another when the transfer involves no loss of salary. In this connection however the following remarks of Government dated 19th May 1835, should be read:—“(1.) The attention of the Right Honorable the Governor in Council having been drawn to the constant changes which are made, in some Districts, in the distribution of the Native Servants, and the serious inconvenience experienced in consequence, I am directed to make the following communication of the observations and sentiments of Government on the subject, for your information and guidance. (2.) Situations of trust and responsibility, such as those of Tahsildars, should be rendered an object of ambition to the most meritorious natives in the country; and they should be impressed with the conviction that as servants of the State, they have a right to expect, and are entitled to receive, from Government, a support commensurate with the arduous duties they have to execute, and the zeal and success with which they perform them. It has been brought under the notice of Government, that there are instances where, in a large District, no Tahsildar has held his present office more than two years, and very few for that short term. The Right Honorable the Governor in Council is unwilling to suppose that there can be adequate cause for such repeated changes, and if a system of such changes is once established, it must tend to throw everything into disorder. Our interest is directly opposed to such a state of things, and it should be our aim to substitute permanency for what is now capricious and uncertain. We ought to devise the best means for counteracting the evils which are continually arising from the fluctuations in our European agency; and, certainly, the very best remedy would be, a body of servants, holding high ap-

pointments, who, having, for a long period, been employed in each Province, would have acquired complete experience of its revenue administration. As the business of the Government would, under such men, be constantly conducted on one uniform plan, and as the people would be free from the disquietude which cannot but attend frequent alterations in their immediate superiors, the appointment of a new Collector, instead of producing, as it is at present too apt to do, a struggle of contending interests, and a general anxiety throughout the Province, would be comparatively unfelt.

(3.) It is understood to be a very general idea amongst Collectors, that frequent changes of their Amildars from Taluk to Taluk, operate advantageously to the District, and they argue that the fear of it has the effect of preventing their forming connexions, and establishing interests, in any one Taluk in which they have been long resident, for the maintenance or forwarding of which they are supposed to resort to corruption; and it is also supposed that the ryots are more likely to expect impartiality from a person devoid of all local knowledge, than they would be from one whose knowledge of the taluq (it is assumed) necessarily involves also the existence of private, incompatible with the public, interests in it. A little reflection will however show the fallacy of such opinions, and the Right Honorable the Governor in Council is persuaded, that the immense benefit which must necessarily be derived both to the people and the Collectors, from Native Officers being intimately acquainted with the localities and individuals of the Taluks over which they preside, must outweigh any speculative evils which are thought to attend a long residence, in one Taluk, of the same Officer; and the Right Honorable the Governor in Council is satisfied, that the Settlements would be always better made, and the kists more readily collected if, in the selection of Tahsildars, the advantage of local experience were permitted its due weight. It must never be forgotten that a Tahsildar is exposed to more temptation, to more obloquy, and to more vindictive accusation, than any other class of Public Officers, and the only security he has for keeping his place in defiance of it all, is the conviction that he will not be the victim of frivolous complaint, or of those secret confederacies which, in every District, are at work for the overthrow of those who really perform their duty.

(4.) With the view of effectually counteracting the public evil which arises from the precarious tenure by which Native office, is, in this country, held, I am directed earnestly to press upon you the justice of endeavouring to substitute, for this shifting and vacillating state

of things, a system better calculated to win the confidence of the people, and to give to a class of servants upon whom the well-being of the Government so essentially depends, a feeling of self-respect, and an assurance that the administration of our Provinces, as it relates to the employment of high Native Officers, instead of being a system of expedient, uncertain and fluctuating, is founded upon the principle of giving honorable and durable employment to men of the highest character and consideration in the country. (5.) The Right Honorable the Governor in Council feels assured that he may calculate upon your cordial co-operation to effect what appears to him the desirable end of endeavouring to convince the Tahsildars under you that they have a permanent interest in their offices, and I am directed to intimate to you that Government will always consider it honorable to yourself to have men in your District, who have served the public, in elevated stations, for long periods of time. You will be pleased to acquaint them that, as servants of the State, it is the desire of Government to recognise them as Native gentlemen of consideration, holding offices of responsibility, and that the Government have as much interest as themselves in maintaining and raising their reputation. This has not been sufficiently considered in our administration of India affairs, but the Government is satisfied, that it is called upon to pay more attention to it, both from motives of justice, as well as from sound principles of political wisdom."

8. Proposed transfers of Tahsildars involving a reduction of salary or suspensions of Tahsildars must be reported for the orders of the Board. In emergent cases immediate suspension from office is permitted; but in such cases a report must be made to the Board within twenty-four hours of the order for suspension being issued. The entire salary of a suspended Tahsildar must be kept in deposit until the Board's final orders in his case are received, and, as a rule, the Sheristadar of a Taluk will be left in charge until these orders are issued, though Collectors will exercise their own discretion in the matter, bearing in mind that the Officer deputed to officiate will only be considered as "in charge" of the Taluk, and not as "Acting Tahsildar."

9. Collectors are competent on their own authority to dismiss servants of grades inferior to that of the officers mentioned in paragraph 1. In the case of Taluq Sheristadar they must report the dismissal to Government in order that the sanction given to

their employment as Magistrates may be revoked. Whenever a sentence of dismissal for a specific offence or for general neglect of duty is passed upon a Village Officer, the Divisional Officer must record in English the reasons of such dismissal and give the party dismissed an opportunity of appearing before him.

10. Proposals to dismiss either of the officers specified in paragraph 1 must be submitted to the Board. In the case of Tahsildar and Deputy Tahsildars the Board will submit the case for the orders of Government.

11. Prosecutions of Village Magistrates for offences committed by them in their magisterial capacity should not be permitted by Collectors without their own sanction.

12. Previous sanction for the prosecution by Collectors of servants below the grade of those mentioned in paragraph 1 for acts done as such is not necessary; but in the case of a Taluq Sheristadar if the offence charged is alleged to have been committed by him in his magisterial capacity a reference must be made to Government through the Board.

13. Prosecutions of Tahsildars or Deputy Tahsildars for acts done as public servants either in their Revenue or Magisterial capacity must be previously sanctioned by the Board or by Government through the Board as the case may be.

14. No superior native servant should be dismissed without a formal trial and enquiry into his conduct. When the offence is cognizable under that enactment, Regulation IX of 1922 should be put in force, and, as a rule, unless the offence charged is fully proved, dismissal from office will be disallowed. Cases may arise in which circumstances of suspicion may be elicited so strong against an individual as to produce a moral conviction of his being unfit to continue in the public service, although it may be impossible to procure evidence of such a nature as would be received in a Judicial proceeding. In such cases deprivation of office without punishment or disqualification will be the appropriate way of meeting the case.

15. When an officer is acquitted of an offence by a Court of competent jurisdiction, he is entitled to re-instatement, provided the acquittal is *bona-fide* on the merits of the case, and not in consequence of a mere technicality, a legal flaw in the evidence, collusion with the witnesses, or some similar circumstance. In cases

in which, notwithstanding a full acquittal, the re-instatement of the officer is inexpedient, or the infliction of some punishment, such as fine or suspension is necessary, in consequence of some neglect or minor dereliction of duty brought to light during the inquiry, the matter should be referred for the special orders of the Board. The power of re-instatement without blame, after a full acquittal, rests with the Officer who possessed the original power of appointment; but if this power of appointment is restricted by being dependent on the sanction or veto of any higher authority, then the confirmation of the re-instatement by the latter authority is requisite.

16. Revenue officers cannot dismiss their subordinates, or remove them from the service, upon the ground of ill-health, or of physical incompetence to perform their duties, unless they have undergone medical examination, and unless a certificate to their unfitness for further performance of their duties has been obtained. Whenever a public servant, who is entitled to any allowance upon retirement, is so certified to be unfit and removed from the service, application on his behalf must be at once submitted through the proper channel.

No. 32 of 1893.

201.

244—Paragraph 17 of Standing Order No. 244 (Old Edition) is cancelled.

Board's Proceedings, 19th May 1893, No. 263.

cisely entered in the proper column of the return.

27th March, 1830, Note 3; 25th August, 1831; 27th March, 1837; 2nd November, 1837; 3rd August, 1840; 8th June, 1843; 15th January, 1852; 7th April, 1859; 14th April, 1860; 30th August, 1860; 20th April, 1863; 17th November, 1864; 6th December, 1866; 19th November, 1867; 12th October, 1869; Government Order, dated 10th December, 1869, No. 1,696, P. D.; 18th January, 1870; 13th June, 1873; 8th August, 1873; G. O., dated 22nd October, 1873, No. 1,882, Judicial Department, communicated to all Collectors with Board's Proceedings dated 10th November, 1873, Miscellaneous No. 7,630; 28th November, 1873; G. O., dated 12th December, 1873, No. 1,410, communicated in Board's Proceedings dated 17th January, 1874, Miscellaneous No. 310; 22nd January, 1874; G. O., 24th July, 1874, No. 920; 9th September, 1874.

245. Deputy Collectors.—There are four classes of these officers with the following salaries:—1st Class Rs. 600, 2d Class Rs. 500, 3d Class Rs. 350, 4th Class Rs. 250.

2. The appointment of Deputy Collectors will always appear in the Official Gazette.

3. To carry out the object of Government in appointing this class of public officers, it is essential that they should be treated with the same consideration and respect as is held to be the due of the Covenanted Assistants. Those of European extraction will be addressed in the superscription of English correspondence with the affix of Esquire. Natives serving in this grade will be addressed in a similar case with the prefix of M. R. R. The corresponding modes of address for vernacular correspondence are given elsewhere.

4. Until Deputy Collectors are found qualified for an independent charge, they should be employed under the Collector's guidance, or that of an experienced Covenanted subordinate, in the same way as Assistant Collectors. While thus learning their duties, they may be of much use in examining complaints brought forward by petitioners, in taking evidence and preparing decisions in summary suits or in questions about lapsed Inams or in charges preferred against native subordinate servants. A portion of their time may also be employed, when necessary, in examining and classifying records. These details will be for the Collector's consideration, but the Board desire to impress upon all Collectors two leading principles; first, that the Deputy Collectors are to perform the duties entrusted to them in such a manner as to relieve the Tahsildars, and not so as to increase their work; secondly, that the Deputy Collectors are not to be employed in merely ministerial duties, but in such a way as will most quickly qualify them for an independent charge. With a view to this last requirement Deputy Collectors should not only investigate cases, but should also decide cases for themselves and pass their own orders.

5. On a Deputy Collector's assuming charge of a division the Collector will be careful to assign to him by a formal notice in the District Gazette powers equal to those of a Covenanted Assistant Collector in charge of a division. Such Officers have, when once placed in an independent Revenue charge, the powers described in Section 3, Regulation VII of 1828. The decision whether the Deputy Collector has the necessary qualifications for a separate charge is left to the Collector; the Collector will however report to the Board when any one of these Officers is placed in charge of a Taluk, or when his charge is extended.

6. One Deputy Collector, who will be specially nominated to the duty by Government, will be located at the head station, and

have charge of the Treasury, the Account Department, Stamps, Postage Labels, Yeomahs and Pensions, the Press and other miscellaneous details. It will be the duty of this officer to prepare the ordinary Monthly and other Periodical Statements and Returns, and to conduct the routine correspondence connected with the accounts, both in the Collector's presence and in his absence. When present at the Huzur it will be optional with the Collector, as the responsible head of the district, to countersign all these statements, and the Treasury Officer is always to be subject to his control in the discharge of his duties. It is also to be clearly understood that the authority entrusted to him of forwarding Statements and Returns in his own name, and conducting the correspondence of the Account Department, extends only to ordinary and routine matters, on which point the Collector is to furnish him with detailed instructions after consultation, when necessary, with the Revenue Board, and the Accountant General. The Treasury Officer is to be authorized to send orders to the Tahsildars about the correction, or the punctual transmission of their accounts, but should bring to the Collector's notice instances of carelessness, inattention to instructions, or undue delay on their part.

7. Further instructions to Treasury Deputy Collectors will be found under the head of "Treasury."

8. Deputy Collectors in independent charge of ranges should be entrusted with all minor appointments, which however should always be reported to the Collector and be subject to his veto. The power of fining, suspending, or dismissing officers holding these appointments, should also be left to the Deputy Collector subject to the Collector's veto. Minor appointments in the sense of this paragraph are the following:—Clerks on Rs. 20 per mensem or less; Revenue Inspectors, on Rs. 20 per mensem or less; Shroffs; Dufferbunds; Peons.

9. The appointments of Taluk Sheristadar, and Deputy Tahsildar and Sub-Magistrate should be reserved to the Collector. These appointments being important, the selection for them should be made from the whole district, and not from the limited range of Deputy Collector, though these officers may fairly be allowed to bring the claims of their immediate subordinates to the Collector's notice when vacancies occur in their charges.

10. When Deputy Collectors are in charge of taluqs periodical settlement of and visits to the taluqs should be made by the Collector or Sub-Collector.

11. The Treasury Deputy Collector is in the position of a personal assistant to the Collector, and does not acquire any independent power over the Huzur establishment.

12. Neither the head-quarter residence nor the range of a Deputy Collector on general duties, may be altered without special sanction from the Board. A report will also be made to the Board, whenever these officers are called into the Collector's head-quarters from their own ranges.

13. When Deputy Collectors have relatives in the service of Government, they are not to employ such relatives in their office establishments.

14. Deputy Collectors are Uncovenanted servants, and all rules regarding pecuniary dealings and possessing lands within the districts in which they are employed, are applicable to them.

C. O., No. 32, Nov. 24, 1841; 10th May, 1859; 21st July, 1859; 8th August, 1859; 20th August, 1859; 12th November, 1859; 23d January, 1860; 12th March, 1860; 25th September, 1860; 23th March, 1861; 15th June, 1861; 19th September, 1861; 12th November, 1861; 8th March, 1864; 17th March, 1864; 8th December, 1864; G. O., dated 15th January, 1867, No. 123, R. D.; 26th March, 1867; 30th August, 1869; 13th January, 1874.

246. Sub-magistrates.—Although Taluk Sheristadars have been as a rule appointed Sub-Magistrates concurrently, their time should not be absorbed with Magisterial work to the detriment of their proper functions, and they should generally confine themselves to cases referred to them by the Tahsildar for investigation. They may be permitted by the Collector to act as Town Magistrates in the absence of the Tahsildar.

26th October, 1860; G. O., 24th December, 1863, No. 2,021; 18th January, 1864

247. Village officers.—The attention of Collectors is directed to the annexed Proceedings of the Board, regarding the treatment of Village officers. Every endeavour should be made to raise the position of these officials:—"I am directed to call your attention to the Board's Circular Order of 26th February 1855, expressing the desire of Government that Village Officers should be relieved from unnecessary attendance at the Tahsildars' Cutcherries, and from all needless inconvenience in the discharge of their duties. Those orders referred principally to Police proceedings; but the spirit of them is equally applicable to revenue business, and Government rely on your aid in their endeavour to make the office of head of the village respectable, and an object of laudable ambition.

Government and the Board feel that this important end depends chiefly on Collectors themselves, by the example they set of considerate forbearance towards their subordinates, and by the care they take in selecting persons of education and character for the office of Tahsildar, in making known to them the instructions of Government, and seeing that those instructions are acted on with a willing and effective obedience. The subject is not one on which precise rules can be laid down or are necessary; but the principle to be kept in view is, that Heads of Villages are not to be summoned away from their homes without good cause; and that on all practicable occasions, especially in matters of minor importance, information or explanation is to be obtained from them by sending a takeed (written order), instead of requiring their personal attendance. It is also to be clearly understood that it is not necessary for the Head of a village always to accompany the village remittance to the Taluk Treasury. It is his duty to see the collections are fully made, and that the remittance is despatched with a correct and detailed invoice, under a trustworthy and

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No. V of 1879.

246—Amendment of Standing Order No. 246 about powers
1 of Sheristadar Sub-Magistrates.—Standing Order No. 246 is amended by the omission of the words "and they should generally
Board's Proceedings, dated 14th May 1879, No. 1,259, confine themselves to cases referred to them by the Tahsildar for investigation."

examining the remittance at the Taluk Cutcherry.

2. Care should be taken not to appoint more headmen than are absolutely necessary.

3. Collectors are not at liberty to increase the existing number of village officials without special sanction.

26th February, 1855; 4th July, 1856; 20th October, 1865, Misc.

248. Uncovenanted servants holding lands.—No Deputy Collector will be allowed to hold; except in cases of lands previously acquired about which the orders of Government will be taken; or to acquire by purchase, bargain, mortgage, transfer, by any means, directly or indirectly; any landed property, or interest in

any landed property, within the district in which he may be employed.

2. Collectors' Sheristadars are forbidden to hold land other than ancestral land already acquired, or to acquire land, in the districts in which they are employed.

3. Officers of the grade of Tahsildar or Sub-Magistrate are forbidden to hold or acquire lands within the limits of the taluk over which they preside.

4. Revenue and Magisterial servants above the grade of peon and other than village officers are prohibited from purchasing directly or indirectly any kind of property, moveable or otherwise, at sales on account of Government dues in the taluks in which, or at the Huzur station at which, they may be employed.

5. Large purchases of land by Uncovenanted officers made with a view to agricultural profit under the Waste-Land rules or otherwise will not in any case be permitted.

6. With the exception of the prohibitions given above, and on the fulfilment of certain conditions as shewn below, Uncovenanted servants of Government are permitted to hold and acquire lands.

7. Every Uncovenanted servant on the establishments under the Collector above the grade of peon must, on the 15th January of each year, give in, for registry in the Collector's Office, a statement of all land purchased or otherwise acquired by him during the preceding year, whether within or without the district in which he is employed, and not already registered in his name, with a declaration at foot duly signed by him to the effect that it truly represents all the landed property possessed by him, or in which he is in any way interested, in the district in which he is serving, or elsewhere. The lands included in these statements will be entered in the District Registers of lands owned by Revenue servants. Care should be taken that delusive entries are not made, as for instance the registry of property in the name of a public servant's wife or other relation. Such servants will be warned of the heavy penalty attached to any omission on their part to give full and correct information on this point. The newly purchased lands are not to be transferred to the names of purchasers in the Village and District Registers until the selling parties have presented the usual deed of assent or Razinama to one of the Covenanted Revenue Officers of the district.

8. When Uncovenanted servants as above specified become

possessed of land, or of an interest in land, by individual inheritance, or as members of a family, they [will immediately upon such property devolving upon them, communicate all particulars respecting it to the Collector for registry, with a declaration as to their truthfulness.

9. When persons holding land, or having any interest in land, are appointed Deputy Collectors, or are appointed to situations in a Collector's or Magistrate's Huzur or Taluk establishment, they will immediately upon such appointment, communicate to the Collector, for record in the District Register, all necessary particulars of such landed interests, should they not be already fully recorded in the same District Register, with a declaration as to their truthfulness.

10. Candidates for appointments must submit similar declarations of interest in land with their applications on pain of summary rejection; and where the appointments have to be made by Government or confirmed by the Board, all nominations or recommendations will state whether the person nominated or recommended is possessed of landed property, and in what locality.

11. Deputy Collectors, and Revenue and Magisterial servants, who, under the conditions above given may acquire or retain lands or interest in lands, must not under any circumstances take a direct part in the cultivation of such lands, and no portion of that time and attention which ought to be devoted to their public duties can be applied to the management of such property, nor will longer or more frequent leave of absence be allowed to them on that account. It will be the duty of Collectors to make such arrangements as shall, as far as possible, prevent the employment of Revenue and Magisterial Subordinate Officers in the taluk within which their lands may be situated, or in such appointments as may enable them to interfere in the management of those lands.

12. When a Village Officer purchases land at a sale on account of Government dues, the name of his office is to be exhibited in Forms 9 and 10 under Act II of 1864.

13. Failure to make the returns prescribed in paragraphs 7, 8 and 9 and in the manner therein laid down, will render the individual liable to immediate dismissal from the public service.

14. Collectors will keep a register in their Office of all lands referred to in these rules. In the case of Deputy Collectors

a copy of the register of lands held by them will be maintained in the Board's Office; it is necessary therefore that all information on this head should be submitted to the Board by Collectors as obtained. Collectors will state in their annual Jammabundy Reports, for the information of the Board, the number of public servants who have acquired land during the fasli, the extent so acquired, with any other important particulars that may seem necessary. The information may be furnished in a short and convenient abstract statement.

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No. VI of 1879.

249—Travelling allowance to Tahsildars, Deputy Tahsildars,

² **Sheristadars and other Taluk Officials.**—The travelling allowances prescribed for subordinate officers in the Revenue and Magisterial Departments are inapplicable to taluk officials with the exception of (a) Gumastahs, Shroffs, Peons, Attenders, and Mashal-

* Cancelled by C. O. chies* when actually in attendance on a Tahsildar, XI of 1879.

Deputy Tahsildar, or Sub-Magistrate while absent from the cusbah station on duty; and (b) of Tahsildars, Deputy Tahsildars, Sheristadars, and Salt and Customs Superintendents required to proceed beyond the limits of their taluks or divisions under orders from competent authority.

2. The rates of travelling allowance admissible to the subordinates of Class (a) are those prescribed in Standing Order No. 249, paragraph 4, appendix. Officials of Class (b) may draw travelling allowance in the shape of mileage at four annas a mile or at the daily rates of batta allowed to officers of their class (Standing Order No. 249, paragraph 2, appendix); but the claim to the allowance must be vouched for by the order of the divisional or superior officer directing the subordinate official to proceed beyond the limits of his taluk or division.

of the public service that restriction will not be enforced. Peons on these establishments can also draw batta when detached to do duty with troops passing through the district.

3. Hospital Assistants attached to the Revenue establishment are entitled ordinarily to the same batta as the other servants on that establishment; but see the proviso in paragraph 15.

4. The daily rates of batta allowed to taluk goomastahs, peons, attenders, and massalgies when actually in attendance on a Tahsildar, Deputy Tahsildar, or Sub-Magistrate, while absent from the cusbah station on duty, and the special rates...

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No. XI of 1879.

249—Amendment of Standing Order No. ²⁴⁹/₂ about batta

³ to Taluk Officials.—In Circular Order No. 6 of 1879, paragraph 1 (Standing Order No. ²⁴⁹/₂), the following words should be omitted:—"When actually in attendance on a Tahsildar, Deputy Tahsildar or Sub-Magistrate." The same words should also be omitted in Standing Order No. 249, paragraph 4.

2. Circular Order No. 6 of 1879 is applicable to peons of the Salt and Customs Departments when they travel on duty beyond their ranges.

second class railway fare. Those whose service is superior under the Civil Pension Code and who draw less than...

No. XIV of 1879.

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249—Special rates of batta to Uncovenanted Servants of

⁴ **Malabar and South Canara.**—After the rates of batta to Uncovenanted Servants at page 572, Appendix to Board's Standing Orders (new edition), the following table should be entered:—

Special Rates of Batta for the Uncovenanted Servants of the Malabar and South Canara Districts.

				RS. A. P.		
Servants receiving salaries below Rs. 8 a month				0	3	0 per day.
Above Rs.	8 and below Rs.	15	...	0	4	0 "
Do. "	15	"	25	0	8	0 "
Do. "	25	"	50	1	0	0 "
Do. "	50	"	100	1	4	0 "
Do. "	100	"	200	1	8	0 "
Do. "	200	"	250	1	12	0 "

Servants drawing Rupees 250 a month and upwards at the rates fixed for Deputy Collectors.

diate class fare may draw in lieu of it, if they like, their ordinary single day's batta.

8. Treasury Deputy Collectors when travelling to inspect Taluk Treasuries are entitled to batta at the rate of 4 Rupees a day *plus* a mileage at four annas a mile by road and one anna and a half by rail. When the journey is made by rail, these officers will also be paid the fare for two servants and one horse where actually taken with them.

9. Uncovenanted Officers of higher rank than Clerk but not gazetted who may be entitled to a free passage by sea, will be provided with a first class passage, and corresponding table-accommodation. Clerks and Subordinate Accountants who are entitled to a free passage, and their families, will be provided with second class accommodation, including mess at the Warrant Officers' or Engineer's table, with generally a screened berth at the cost of Government, without any recovery from the passengers on account of table-money.

10. Free passages will also be allowed for the number of servants shown below. Officers provided with first class passages:—If their monthly salaries be Rs. 1,000 or more, 3 servants; if their monthly salaries be less than Rs. 1,000, 2 servants. Officers provided with second class passages:—If their monthly salaries be Rs. 400 or more, 2 servants; if their monthly salaries be less than Rs. 400 but not less than Rs. 100, 1 servant; if their monthly salaries be less than Rs. 100, none. The above scale of servants prescribed for public officers provided with free passages by sea is also applicable to officers provided with free passage in River Steamers.

11. Table-money will be recovered from officers and others provided with first class passages, at full or half rate according as the officer's salary may or may not exceed Rs. 600 a month. The full rate will be reckoned at 8 Rs. a day on vessels in which the cost of free passage includes, but at 4 Rs. a day, where it is exclusive of the charge for wine, beer, spirits, soda water, &c. The period for which table-money is recoverable will be reckoned from the day on which an officer takes his first, to that on which he takes his last, dinner on board. This rule is also applicable to officers provided with first class passages by River Steamers if the cost of those passages includes mess. Officers are permitted to draw for the period for which they are required to pay table-money as above, half of

any daily allowance they may have been entitled to had they been travelling on duty by land; provided that if in the case of River Steamers the officers belong to departments for which rates of table-money to be paid by Officers travelling on River Steamers have already been specially prescribed by the Government of India, the Officers will pay table-money at the special rates without receiving half travelling allowance.

12. Second class passengers of the Uncovenanted Civil Service, who may choose to mess themselves on board, are not on that account entitled to any allowance from Government.

13. Gazetted Uncovenanted Officers travelling on Civil duty by sea, at the public expense will be allowed to carry a certain quantity of luggage, the freight on which is included in the passage money; and in the exceptional cases of those officers who are obliged to carry their tents with them, the charge for the carriage of tents in excess of the charge for passage money, will be passed as a special charge.

14. Under the contract with the British India Steam Navigation Company passages for Government officers are granted at reduced rates when the journey is made on duty. No claim in excess of such rates will be admitted in auditing travelling allowance bills, and to avoid retrenchment the following procedure should be observed whenever Government servants proceeding on duty have occasion to travel by vessels belonging to the above Company. In the case of officers not below the rank of Deputy Collector passages at contract rates will be granted on their application, provided it is expressly stated at the time that the journey is made on duty. In the case of Government servants below the rank of Deputy Collector the application for passage must be accompanied by a certificate from the Head of the Office to the effect that the subordinate is entitled to the benefit of the contract rates. Officers taking up their passages as private individuals will be required to bear the extra cost themselves.

15. Should a Hospital Assistant attached to the Revenue establishment be required to proceed to any distance beyond five miles from his fixed or temporary station, for the purpose of conducting a post mortem examination or of attending a departmental examination, he will draw mileage at 2 annas per mile if travelling by road, and actual fare by the 2nd or 3rd class according

as the pay is Rupees 50 and above a month or not, if proceeding by rail or steamer.

16. The rule given in Order 239 as to journeys by Covenanted officers to places not more than 5 miles distant from their permanent head-quarters applies equally to all officers mentioned in this Order.

28th March, 1859; 29th September, 1859; 7th January, 1860; 28th May, 1860; 20th August, 1860; 21st September, 1860; Government of India, 23rd July, 1861, No. 1,467, Financial; 14th January, 1863; 25th October, 1865; 13th December, 1865; G. O., dated 29th June, 1866, No. 1,603; G. O., dated 20th July, 1866, No. 1,790; 24th July, 1866; 15th August, 1866; G. O. dated 7th September, 1866, No. 2,396; 5th October, 1866; 18th December, 1866; G. O., 19th June, 1867, No. 710, P.D.; G. O., dated 9th August, 1867, No. 1,844, R. D.; 12th October, 1867; 22nd February, 1868; Government of India, 24th April, 1868, No. 2,248, Financial; 13th May, 1868; Government Order, 2nd February, 1869, No. 276, R. D.; Government Order, 13th August, 1869, No. 2,327, R. D.; Government Order, 3rd September, 1869, No. 2,492, R. D.; 14th October, 1869; Government of India, 31st January, 1872, No. 778, Financial; 9th September, 1872; Govt. of India Notification, 5th February, 1874; Government of India, 17th April, 1874, No. 2,466, Financial; Government of India, 30th April, 1874, No. 2,696, Financial; 22nd May, 1874; G. O., dated 10th June, 1874, No. 642; G. O., dated 13th July, 1874, No. 870, Revenue Department; 10th August, 1874; 2nd September, 1874; 30th May, 1876; 9th July, 1877, No. 3,186; G. O., 16th November, 1877, No. 6,368, Revenue; G. O., 15th February, 1878, No. 254; G. O., 8th August 1878, No. 1,394, Financial.

250. **Uncovenanted examination rules, general test.**—No one can ordinarily be appointed to any situation in the public service of Government, the salary of which is Rs. 20 or more, unless he pass a satisfactory examination in the General Test subjects detailed in the Appendix. Persons exempt from this rule are matriculated students of an Indian University, with a proviso as mentioned in paragraph 13, below; graduates of an Indian University; passed Candidates according to one or other of the tests laid down in the Government Notification of 4th March, 1858; and persons who were employed in the public service on or before 1st January, 1859, and have been continuously employed in a permanent appointment the salary of which has exceeded Rupees 10 per mensem ever since. Servants also displaced by revision of establishment, may be re-employed, if of five years' service, independent of the General Test Examination Rules.

2. Candidates for the General Test Examination must be not less than 18 years of age.

3. The General Test Examination will be held annually, and both in Madras and in the Provinces.

4. Candidates must send in their applications addressed to the Collectors of the districts in which they wish to be examined on printed forms, which may be obtained from all Tahsildars and Treasury Deputy Collectors. The forms of application must reach the Collectors on or before a fixed date, and under no circumstances will applications received after that date be accepted. For Travancore and Cochin the applications should be sent to the Resident of Travancore; for Bangalore, to the Director of Public Instruction, Mysore; and for Secunderabad, to the Executive Commissariat Officer, Secunderabad.

5. Candidates must pay to the officer from whom they obtain the form of application the prescribed fee, a receipt for which will be given separately, and also on the face of the form which is supplied to them. The fee must be paid in every case without exception, and will not be returned under any circumstances.

6. No application will be received unless it is accompanied by a certificate signed by a Medical Officer or Medical Subordinate of the following rank, showing that the candidate has been vaccinated or has had the small-pox:—Zillah Surgeon, Sub-Assistant and Native Surgeon, First and Second Apothecaries, Superintendent of Vaccination, or, failing any of the above, Hospital Assistant. In the case however of candidates who have produced certificates at any previous examination, no further voucher of this description will be necessary. Candidates will not be permitted to produce their vaccination certificates on the day of examination.

7. To facilitate reference, those candidates who have already passed for one branch as hereafter specified, and wish to enter for another branch, should state in their applications the year in which they passed and the page, &c., of the Gazette containing their names.

8. No candidate will be admitted to the examination at any other place than that named in his application. The place so named should be the nearest examining station to the candidate's permanent place of residence.

9. The following are the fees which each candidate is required to pay for admission to the Examination:—for the English Branch, Rupees five; for the Vernacular Branch, Rupees five; for the Anglo-Vernacular Branch, Rupees seven; for Matriculated Students, Rupees two.

10. For the purposes of these examinations, the Uncovenanted

Service is divided into three branches :—English, Vernacular, and Anglo-Vernacular. The appointments belonging to the first of these branches include all appointments, the duties of which are conducted entirely in the English language; those belonging to the second include all appointments, the duties of which are conducted entirely in the vernacular language; and those belonging to the third include all appointments requiring a knowledge both of English and of a vernacular language. A schedule has not been drawn up.

11. Candidates for employment in the English branch of the service are required to execute the test in the English language. Candidates for employment in the Vernacular branch are required to execute the test in the vernacular language of the district in which they seek employment. Candidates for appointments in the Anglo-Vernacular branch of the service must pass the History, Geography and Arithmetic tests in English, the test of handwriting, orthography, and composition both in English and in the vernacular language of the district in which they seek employment. In the latter case they may pass the English and vernacular tests either at the same examination, or at two different examinations, as they prefer.

12. Candidates who have already passed for one of the branches of the service, and gone up again for examination for another branch, will not be required to take up History, Geography, and Arithmetic a second time.

13. In the case of persons who have passed the Matriculation Examination of the Madras University, and who wish to be employed in the Government service without passing the General Test, it is provided that they must at any rate pass the test in Handwriting and Orthography in English, as laid down in G. O., 3rd December, 1875, No. 402, Ed. Dept. Such persons will apply in a special form to be given them by Collectors.

14. Officials in the service of Government prior to 1st June, 1867, for whom a modification of the examination has been sanctioned by Government in their Order dated 23rd May, 1876, should apply to the Secretary to the Commissioner for the U. C. S. Examinations direct on a special form which will be supplied on application to that office. The fee for the modified test is Rupees 3, which should be remitted by a Money Order.

15. In all the papers executed in the examination-room in the vernaculars the words must be written separately, a space being left before and after each word, and the writing must be plain.

16. The candidates entered in each class will be ranked in the order of proficiency in a register prepared in a prescribed form.

17. It is to be distinctly understood that the Government do not undertake to provide appointments for all persons who may pass the prescribed examinations under these or other rules. Appointments are regulated by the requirements of the public service, and are in the hands of the usual authorities. It is likewise to be understood that it is open to Government, and with their sanction to other controlling subordinate authorities, whenever they see necessary to prescribe the period of service which must be passed in one grade of appointment before promotion to a higher grade, altogether irrespective of the examination rules.

Fort Saint George Gazette, dated 9th March, 1858, page 295; 7th August, 1860; Fort St. George Gazette, 30th April, 1861, page 537; 17th May, 1861; 16th June, 1862; Supplement to Fort Saint George Gazette, dated 21st November, 1862; Fort St. George Gazette, 13th June, 1865; 14th July, 1865; 29th November, 1865; Fort Saint George Gazette, 3rd January, 1866, page 3; Notification Gazette, 27th February, 1866, page 330; G. O., dated 14th March, 1866, No. 645; 21st April, 1866; G. O., dated 21st February, 1867, No. 50, Educational Department; 19th March, 1867; 11th September, 1872; G. O., 27th August, 1874, No. 296, Educational Department.

251. Uncovenanted examination rules, special tests.—No person can be appointed to any situation for which the Government have ruled that special qualifications are required, unless he pass the Special Test examination prescribed for that situation.

2. In the Appendix is given a schedule shewing the names of the different tests, the offices to which each applies, and the particulars of the test examination; a second schedule shewing the names of various offices, and the tests necessary for each; and, a third schedule shewing the fees payable under each test.

3. Persons will not be admitted to any of the Special Tests unless they have been employed continuously in the public service in a permanent appointment, the salary of which has exceeded Rupees 10 per mensem and other than that of peon or village servant since 1st January, 1859; or unless they have passed the General Test examination, not having been exempted from doing so by special order of Government; or unless they have passed the University Entrance examination. Special exemption from passing the General Test includes permission to appear for the Special Tests, unless such permission is specially withheld.

4. No person will be admitted to the Special Tests in English who has not passed either the English or the Anglo-Vernacular branch of the General Test. Persons already in the service of Government, and known by their superiors to be sufficiently conversant with English, may be exempted from this rule on a certificate from a Judge or Collector.

5. Every application for examination by a Special Test must be accompanied by a vaccination certificate signed by a Medical Officer or Medical Subordinate of the following rank showing that the candidate has been vaccinated or has had the small-pox :—Zillah Surgeon, Sub-Assistant and Native Surgeon, First and Second Apothecaries, Superintendent of Vaccination, or failing any of the above, Hospital Assistant. In the case, save however, of candidates who produce such certificates at previous examinations, these certificates will be dispensed with under arrangements to be made from time to time by the Commissioner for the U. C. S. Examinations.

6. Candidates must send in applications on printed forms, to be obtained from Tahsildars and Treasury Deputy Collectors, so as to reach the Collectors of the Districts in which they desire to be examined on or before a certain fixed date, after which date no applications will be received. All applications must be prepared in the English language.

7. Candidates in the Police Department who may apply for examination in the judicial portion of the "Police Test" alone should submit their applications direct to the Superintendent of Police, and not to the Collector of the District in which they are employed.

8. Every application must be accompanied by the prescribed fee. The fee must be paid in every case without exception. Fees paid by candidates will not be returned to them or reserved for another examination.

9. Candidates will not be permitted to apply to be examined in both the lower and the higher standard of any Test at the same examination.

10. Candidates will not, under any circumstances, be permitted to come up for examination in a part only of the subjects prescribed for a Test.

11. Candidates will be permitted to take up at the same examination any or all of Tests I, II, VII-B, and VIII, on a single

application. Separate certificates will be granted for each such Test successfully passed, and no candidate will be required to pass in the same Test twice.

12. Candidates will not be permitted to take up any of the Judicial Tests together with Test III in either Grade.

13. Candidates will not be allowed to appear for examination in Tests I-A, II-A, III-A, I-B, V, and VI in a vernacular language, unless specially permitted by an order of Government to do so.

14. Candidates taking up Test I-A may, if they have done sufficiently well, and if the Commissioner permits, be passed for Pleaders in District Munsifs' Courts.

15. There will be an annual examination in Tests I, II, III, VIII, IX, X and the lower grade of Test VII open to all servants who have been continuously in the permanent employ of Government since the 1st January, 1859, or regular Pleaders of any Court, who have been continuously employed as such since the 1st January, 1859, to graduates and matriculated members of an Indian University, and to men who have passed the General Test Examination, on production of a vaccination certificate, and payment of the prescribed fees. There will be an annual examination also on Tests IV, V, VI and the Higher Grade Test VII, but candidates in addition to being qualified to appear for these Tests as above must produce certificates (in the case of Tests IV and V from the Collectors of Districts; in the case of Tests VI and VII-A from the Heads of Departments in which employment is sought) recommending them for examination. Test VII-A will be also held from time to time (as occasion may require) under instructions from the Commissioner.

16. Graduates in Law of an Indian University may be appointed to any of the posts specified under I-A, II-A, II-B, without passing those Tests: but if they are candidates for the posts specified under I-B, that Test must be passed. The exemption here given extends only to the Tests named, and not to any other Tests which may be prescribed for the same posts.

17. Candidates for the Police Test mentioned in paragraph 6 must have previously passed in departmental subjects, and will pay a fee of Rupees 3.

18. Candidates for any of the Special Test Examinations will, except in cases where a higher minimum has already been fixed, be

required to get at least one-fourth of the marks allotted to each paper in a Test, and half marks on the whole to secure a pass.

G. O., 10th March, 1871; G. O., 27th August, 1874, No. 926; G. O., 2nd September, 1874, Revenue.

252. Insolvency.—Any officer in public employ taking the benefit of the Insolvent Act will *ipso facto* be suspended from the service, and will not resume his duties without special orders from Government on a report to be made by the Head of the office shewing that the insolvency was the officer's misfortune and not his fault.

G. O., 10th August, 1857, No. 1,109, Public, para 4; 7th November, 1859.

253. Examination committee. The constitution of the committee for the examination of Assistants, who examine Covenanted Civilians and others in native languages under various tests, is shewn in the Appendix.

Notification, Fort St. George Gazette, dated the 15th January, 1878, page 81.

254. Salary to uncovenanted officers under suspension or trial.—The following is the text of the Government of India rules regulating the allowances of uncovenanted officers under suspension from office pending inquiry into their conduct, and eventually restored, and fixing the principles on which any period of such suspension can be reckoned towards pension:—(1). Subsistence to an Uncovenanted Servant, who is suspended pending an inquiry into his conduct, should be limited, before the result of the inquiry is known, to one-fourth of his salary, unless he be an European on pay exceeding Rupees 25, in which case the subsistence is to be allowed at one-fourth of salary, to an amount not less than Rupees 25 monthly. (2). Should the officer be reinstated, he may, at the discretion of the Local Government, or of the Head of Department to whom the Local Government may delegate such authority, be allowed full salary, if he shall have been fully acquitted; or a portion of his salary, if the result of the inquiry should be censure or admonition; but where censure or admonition is awarded, the subsistence allowance during suspension must be so adjusted, as not to involve additional charge. (3). When the payment which the Local Government may adjudge, for the period of suspension to an officer who is reinstated, involves additional expense, it must be separately provided for. (4). An officer whose suspension is followed by dismissal, will not be allowed more than the subsistence which may be admissible to him under the 1st rule for the period that he was suspended.

ADDENDA AND CORRIGENDA TO THE REVISED EDITION OF THE BOARD'S CIRCULAR ORDERS FOR 1878 AND 1879.

No. VIII of 1878.

254—Allowances while out of employ of an Uncovenanted Officer dismissed or suspended from office.—The follow-

G.O., 3rd September 1878, No. 1,565, F.D. ing Rules regulating the allowances while out of employ of an Uncovenanted Officer dismissed from office, or suspended from office as a penalty for misconduct or pending inquiry into his alleged misconduct should be substituted for those embodied in Standing Order No. 254 (new series):—

I. Saving as provided in Rule III (ii) the salary of an officer who is dismissed ceases absolutely from the date of his dismissal: no allowances may be granted to him for any period occupied in his prosecution of appeals against the order dismissing him.

II. Saving as provided in Rule III (ii) an officer suspended from office as a penalty for misconduct is entitled to no salary while he is absent from duty.

III. Subject to the proviso that, without the permission of the Local Government, no expenditure in excess of what would have taken place if the officer remained on duty may be incurred—

- (i.) Subsistence allowance at a rate not exceeding one-quarter of his salary may be granted by the authority suspending him, to an officer removed from office pending inquiry into his alleged misconduct: provided that if the officer is a European, his subsistence allowance should not commonly be less than Rupees 25 a month; if his salary be less than Rupees 100 a month, the rate may be increased accordingly.

NOTE.—The subsistence allowance is authorized as a matter of grace only and cannot be claimed as of right.

- (ii.) If the suspension of an officer as a penalty for misconduct is upon reconsideration or appeal held to have been unjustifiable or not wholly justifiable, or if an officer dismissed

from office or suspended pending inquiry into his alleged misconduct is, after inquiry, or upon reconsideration or appeal, reinstated, then the revising or appellate authority may grant to the officer for the period of his absence from duty—

- (1) if the officer is honorably acquitted—full salary;
- (2), otherwise, such portion of his salary as to the revising or appellate authority may seem expedient.

2. An officer under trial is entitled to the same pay as when under suspension.

G. I., Financial Department, dated 26th September, 1865, No. 2,523, published

216 No. XXI of 1879.

255—Security Bonds given by Public Servants to be exempt from Stamp-duty—

Security bonds furnished by public servants are exempt from stamp-duty. Clause 6, Standing Order No. 255, must be amended accordingly by Board's Proceedings, 22nd November 1878, No. 3,218, omitting the words "and the stamp-duty," &c., to the end of the first sentence, and the whole of the second sentence.

When the value of stamps and money transactions monthly is below Rs. 1,000, Rs. 100; when the value is above Rs. 1,000 but below Rs. 5,000, Rs. 500; when the value is between Rs. 5,000 and Rs. 10,000, Rs. 1,000; when the value is between Rs. 10,000 and Rs. 20,000, Rs. 2,000; when the value is above Rs. 20,000, Rs. 3,000.

3. If security be given in the shape of a pledge of property, the Bond No. 2 shewn in the Appendix must be executed together with whichever document of those numbered 3, 4, 5 and 6, may be applicable to the property pledged. The deposit of Title Deeds should however be declined whenever other security is forthcoming, and the utmost care should be taken to make such Deeds available for the realization of the property, if required, which can best be effected by entering all persons interested in them in the Bond and in the endorsement of Deposit as parties thereto. Enfranchised Inam land may be taken as security under this rule.

4. Personal security may also be given, in which case the Bond No. 1 shewn in the Appendix must be executed both by the party finding security and by the securities.

5. When Savings' Bank Deposit books are taken as security, the deposit will be in the name of the depositor, but the Savings' Bank will hold a letter of agreement in the prescribed form signed by the depositor.

6. The security must be furnished within one month after the date of appointment, and the stamp-duty of the Bond must be paid by the person finding security. The amount of the stamp will be

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governed by the extent to which the individual is entrusted with public property. No salary is to be passed to a servant until the prescribed security has been furnished by him.

7. The competency of all securities should be periodically examined, and a report should be made to the Board once a year. On appointment of a person to a new office, fresh securities should be entered into, but care should be taken that no liability has been incurred under the old securities before they are cancelled. Where personal security is taken the annual enquiry must be very careful.

27th July, 1857; 7th July, 1845; 27th May, 1847; 11th August, 1859; 9th May, 1860; 6th December, 1860; 13th January, 1863; 21st March, 1864; 28th September, 1864; Letter from Accountant General, dated 17th January 1865, No. 5,498; 4th April, 1865; 15th June, 1865; 15th April, 1869; 26th November, 1869; 23rd April, 1870, No. 2,722; 14th July, 1871; From the Accountant General, 12th August, 1874; G. O., dated 26th August, 1875, No. 1,283; 23rd September 1875.

256. Entertainment of public servants.—The Government do not recognise caste, or any religious distinction, as a ground of civil disability. All classes or castes are therefore alike eligible to offices for which they have qualified under the examination rules, and for which the head of the office may consider them well suited. In engaging public servants care should be taken that they are not advanced in years, and Collectors should also be specially careful that the subordinate offices of their districts are not monopolised by the members of a few influential families. Endeavour should always be made to divide the principal appointments in each district among the several castes; for instance where the Head Serishtadar is a Mahratta Brahmin the Sub-division Sheristadar may well be a member of some other class. A proportion of the Tahsildars in each district should belong to castes other than the Brahmin, and it should be a standing rule that the two chief Revenue servants in the Collector's Office should be of different castes.

3. Care should be taken to appoint one or more persons conversant with English to each Taluk Office as Gunvastahs in order to assist the Tahsildar in the disposal of bills for payment.

4. Subject to considerations of honesty and efficiency, men who have devoted their past lives to the public service have a moral claim to preferential employment. Claims based on long service to the State should always be treated with full consideration.

5. Servants employed in another Department should not be entertained except by the express permission of the head of the Department.

6. A person who has passed the special test required for the post of Tahsildar cannot nevertheless be nominated to that office, unless he has served three years in one or more of the following situations: Sheristadar, Sub-Magistrate or Deputy Tahsildar; Head Clerk in the Offices of the Collector, Sub-Collector or Head Assistant; Police Inspector; Head Magisterial Clerk and Head Vernacular Clerk in Collectors' Offices; the following offices in the Settlement and Survey Departments—namely, in the former,

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No. IV of 1879.

256—Amendment of paragraph 6, Standing Order No. 256, about entertainment of Public Servants.—Paragraph 6, Standing Order No. 256, is modified by the addition of the words Board's Proceedings, dated 29th April 1879, No. 1,111. "exercising magisterial powers" after "Sea Customs Superintendents."

written up to date or not.

G. O., 26th December, 1877, No. 2,957, F. D.; 4th March, 1878, No. 559.

258. Volunteers.—Collectors should very strictly limit the number of volunteers employed either in their own offices, or in those of their subordinates. None should be allowed but such as are registered after enquiry as to qualification and character; and none should be so registered who have not passed the Uncovenanted Service General Text Examination.

25th August, 1859.

259. Leave generally.—Officers in the Revenue Department who obtain their leave from Government must apply for it through the Board.

3rd April 1876, No. 904.

260. Casual leave.—Casual leave which affects only the internal discipline of an office is not referred to by the Civil Leave Code. Casual leave on full pay for a few days at a time may be granted by the head of an office to subordinates on his establishment on occasions of deaths of near relatives, sickness, &c. Such leave though not reported to the Audit Office should be entered in a

book, and privilege leave will be granted or refused with reference to the amount of casual leave previously granted to the applicant.

8th July 1856; 7th March 1857; 21st December 1857; 3rd December 1858; 7th July 1859; 12th August 1859; 4th August 1863; 16th July 1864; 20th September, 1864; 28th April 1865; 12th June 1865; 27th July, 1865; 23th September, 1865.

261. Leave without pay.—The system of allowing officers long terms of so-called "leave" without pay, to enable them in fact to do duty in other departments, and to see how they like the work or how their new employers are satisfied with them is objectionable, the result being seriously to disorganize establishments. Leave is not to be given or sought on such pretences. Officers may be allowed to "act" in posts of higher pay for temporary duty, retaining a lien on their substantive posts, or on probation for terms of not more than three months in other departments in which permanent vacancies need to be filled, at the end of which time if not confirmed in their new posts they will resort to their substantive employment.

18th October, 1871, No. 4,420.

262. Charges against public servants.—The Board impress upon all officers under their control the necessity of careful and close examination of charges brought against native public servants. If those servants are to be held strictly responsible for the due exercise of the powers entrusted to them, and if any abuse of these powers is to entail severe punishment, it is necessary that they should not be convicted on light or insufficient grounds. Care should be taken that they are not sacrificed to mere clamour, and that they are not caught by plots concocted to entrap them. It is indispensable that the investigation into alleged offences should be conducted without haste, and that every opportunity should be afforded to the accused of proving their innocence.

20th June, 1856; Ext. Min. Con., 8th August, 1856, Rev. Dept., No. 840; 28th August, 1856; 23rd September, 1856; 1st April, 1857.

263. Fines.—The object of imposing a fine is to convey censure for some specific fault, and a series of small fines for a number of petty neglects should not be inflicted on one individual. A general inattention to duty would be better punished by suspension, or a change of grade. A revenue servant should seldom be fined more than two or three Rupees, and never more than ten unless the Collector has obtained special sanction from the Board of Revenue. This restriction includes village servants.

2. Frequent personal inspection of the mode of doing business is more efficacious than fining or suspending Tahsildars.

3. A Quarterly Return of all fines imposed on servants, whose salaries exceed Rupees 10 per mensem, and also of fines imposed on village servants, will be submitted in the prescribed form.

4. Fines should not be inserted in District Gazettes.

5. Tahsildars are empowered to impose fines within a limit of one Rupee.

23th July, 1825; 13th July, 1826; 23rd December, 1856; 25th February, 1859; 23rd May, 1873.

264. Payment of salaries.—Collectors should make such arrangements as will secure to every subordinate the receipt of his full pay. They should hold one person in each department responsible for the correct disbursement of the salaries of the servants composing it.

2. The pay of the subordinate officers, both on the Huzur and Taluk establishments, will always be distributed in the presence of the native head of each department. The pay of each of the Taluk establishments will be distributed at least once in the year under the immediate supervision of the Collector, or one of his subordinates in independent charge.

3. Collectors are not at liberty to make any alteration in the salaries of their establishments without special sanction, and the salary of an officer on leave is not at the disposal of the head of the office for division among the other clerks. In the latter case an acting officer should be appointed, so that the full strength of the office may be kept up.

4. Collectors have discretionary authority to disburse the pay of public servants absent on duty to persons whom they may empower to receive it at head-quarters, but care should be taken that all salaries are drawn in the real names of servants.

5. The salaries of suspended officers should always be retained in deposit until the period for appeal has elapsed, and, in the case of officers of the superior grades, until the orders of the Board are received.

9th February, 1832; 2nd May, 1833; 3rd July, 1834; 9th March, 1843; 27th February, 1845; 3rd March, 1851; 10th February, 1853; G. O., 21st June, 1865, No. 1391; 13th July, 1865; 9th October, 1865.

265. Certificates of character.—The attention of Revenue Officers is called to the necessity of observing care in framing the certificates of character or testimonials given by them to subordinates. An officer writing a certificate is naturally disposed to dwell on merits and pass over demerits as lightly as he conscientiously can; but, if the result is to give a wrong idea of character or to induce the reader of the certificate to believe that the bearer is fitted for employment for which the writer had good reason to believe he was unfitted, serious injury may accrue to the public service.

Government Order, dated 16th December, 1870, No. 2,051, R. D.; 18th January, 1871.

266. Dismissed servants.—Public officers are forbidden to entertain in their establishments any servant who has been dismissed from a public situation for recorded misconduct unless the special sanction of Government has been first obtained. Permanent exclusion of such persons from the service is the natural result in any case of deliberate fraud in the matter of money or accounts.

2. The prohibition given in the last paragraph does not include the cases of servants who have been removed from office merely for neglect of orders, unfitness for its particular duties, or from any consideration of expediency, without the imputation of criminality or malversation. Due care should therefore be taken in drawing up orders of dismissal to specify clearly the grounds on which the order is passed.

G. O., 30th November, 1830; 9th May, 1833; 2nd December, 1850; 20th December, 1859.

267. Government servants as witnesses.—Public servants may be summoned as witnesses by the Law Courts in any matter without reference to their official superiors, and when summoned they should be considered as absent on duty and should not be put under stoppages. The other servants in the office must carry on their duties without extra remuneration during such short periods of absence. Precautions should of course be taken to prevent servants from causing themselves to be cited as witnesses to suit their own convenience.

2. When it is found necessary by Revenue officials to require under Madras Act III of 1869 the attendance of any Government official not employed in the Revenue Department, due and sufficient notice should be given to the Head of the Division, Office, or Range to whom he is subordinate. The time at which the witness is summoned to appear must, in this case, be within office hours.

7th January, 1857; 11th October, 1859; 5th October, 1860, Misc.

268. Charge of office.—When an officer of lower grade than a Collector assumes charge of his office the fact need not be reported to the Board of Revenue. It will be sufficient if intimation is given to the Audit Office.

2. Revenue officers are not to make over charge of their office on the ground of sickness unless the necessity for the measure is duly certified by the Medical Officer of the station. The certificate should be forwarded direct to Government with the report of the temporary relinquishment of office.

3. When an Uncovenanted officer is gazetted to another office, and no special instructions are given, he should give over charge directly on his receipt of the Gazette, and proceed at once to take up his new appointment. The responsibility of postponing compliance will rest with the individual officer in orders, or with the superior officer who detains him. The Collector or Sub-Collector will make such arrangements as may be necessary. Temporary arrangements can always be made immediately.

Board's Proceedings, 22nd March, 1851, No. 594; E. M. C., 2nd October, 1852, No. 649, Judl. Dept.; 18th October, 1852; 3rd July, 1854; G. O., 22nd August, 1874, No. 1,065; G. O., 30th January, 1878, No. 151.

269. Styles of address.—In the Appendix are given the modes of address to be adopted in vernacular correspondence between various classes of officials.

10th February, 1876, No. 407.

270. Death of Uncovenanted European officers.—The death of every European Uncovenanted Officer in the Revenue Department must be immediately reported by Collectors to the Board for transmission of the information to Government.

9th July, 1870, No. 4,787.

271. Public servants as vakeels.—Collectors will prohibit their subordinates from practising as vakeels without their knowledge and sanction, under pain of immediate dismissal from Government service.

G. O. 11th December, 1871, No. 1,642, Judicial.

272. Public servants as arbitrators.—The following are the Government of India rules subject to which public officers may undertake arbitrations:—(1.) An officer may not act as arbitrator in any case without the sanction of his immediate superior, or unless he be directed so to act by a Court having authority to appoint an arbitrator. (2.) No public officer may act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.

(3.) If an officer act as arbitrator at the private request of disputants, he can accept no fees. (4.) If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

G. O., 21st February, 1873, No. 285, Judicial.

273. Sale, &c., of property by European officers.—When a European public servant wishes to dispose of a house, bungalow, elephant, horse or carriage, or other valuable property, to any native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Government stating the facts and circumstances, and the price offered for the article to be sold. The Government will then pass such orders on the reference as may seem fit and proper. The same remarks apply to purchases.

2. When a European public servant is about to quit his station or district permanently, or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages and horses, and the like property of value, to native purchasers, he will report his intention to the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstance to the Government for further orders.

3. When a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, live stock, &c., he is at liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is, that the transaction should be open and patent to everybody on the spot.

4. These rules are applicable to European public servants of all descriptions, Civil, Military, and Uncovenanted.

5. Reports to Government must come through the Board in the case of officers under the Board's authority.

31st December, 1868.

274. Location of Revenue officers.—No Revenue officer, Covenanted or Uncovenanted, subordinate to the Collector can leave the district at any time without leave from the Collector.

2. The further sanction of the Board is necessary in the case of officers in independent charge seeking to leave the district at times other than recognized vacations.

3. Collectors cannot leave the district at any time without the previous sanction of the Board.

4. Officers in independent charge are prohibited from leaving their charges at any time without sanction from the Collector.

5. There is no objection to the Sub-Collector, under permission from the Collector, occasionally visiting the District head-quarters, for the purpose of conferring with the Collector on questions of administration, and thus ensuring one system and mode of revenue management in the district; but such visits should not occupy more than a month or two during the year.

8th Sept., 1831; G. O., 16th May, 1854, No. 556; 6th July, 1854; 8th December, 1861, Misc; 22nd August, 1866; 19th June, 1868; 27th November, 1876, No. 2,982.

275. Appointments by temporary incumbents.—When an officer is put in charge of an office under circumstances which entitle him to deputation allowance, he is in the same position as one who has been formally gazetted to that office and should have the same privileges as regards making appointments.

14th April, 1875, No. 916.

276. Government servants and the public.—Collectors and other officers in the Revenue Department are prohibited from receiving valedictory or other complimentary addresses or testimonials of any kind.

2. Native public servants are forbidden to raise subscriptions for the building of choultries, or similar purposes without the Collector's previous sanction.

3. The following is a summary of the existing law and rules regarding the acceptance by Government servants of presents from Native Chiefs and others. No deviation from the rules is permitted except with the sanction of the Government of India:—(1). The main provision of the law on the subject are contained in 13 George III, Chapter 63, Sections 23-24; 33 George III, Chapter 52, Sections 62-63; 3 and 4 William IV, Chapter 85, Section 76. (2). The prohibition of the receipt of presents from Native Chiefs and others, does not extend to the receipt of a few flowers or fruits and articles of inappreciable value, although even such trifling presents should be discouraged. (3). It does not extend to the exchange of presents between Governors, Lieutenant-Governors, Chief Commissioners, Agents to the Governor-General, or Political Officers generally in their ceremonial intercourse with Native Chiefs, on which occasions the presents from the Chiefs are deposited in the Government Treasury and return presents are given at Government

expense. (4). It does not apply to presents to Medical Officers made *bonâ fide* for services rendered. (5). The general prohibition extends to all servants of Government, Native or European, Covenanted or Uncovenanted, in whatsoever department they may be serving. (6). Where presents cannot be absolutely refused without giving offence, they must be delivered up to Government, and to this rule no exception whatsoever is permissible except with the express sanction of the Governor-General in Council, which will only be given under very special circumstances.

4. The following is the text of the Government of India Resolution relative to the connection of officers in the service of Government with the Press:—“(1.) No officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such for instance as art, science, or literature. The sanction will be liable to be withdrawn at the discretion of the Government. (2). Officers in the service of Government are not prohibited from contributing to the Public Press, but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from making public, without the previous sanction of Government, any documents, papers, or information of which they may become possessed in their official capacity. These rules have been hitherto in most cases honorably observed. In case of a departure from them, or if the Government should consider the connexion of any officer with the Press to be contrary to the public interests, his liberty to contribute will be withdrawn. (3). The Government of India will decide, in case of doubt, whether any engagements of officers with the Press are consistent with the discharge of their duties to the Government. (4). Nothing in this Resolution is intended to relax the provisions of any regulations on this subject which now apply to the Army.”

E. M. C., 4th March, 1851, No. 141, R. D.; 17th March, 1851; 22nd September, 1860; G. O., 2nd June, 1865, No. 1,185, R. D.; 26th June, 1865; 9th September, 1865; 9th November, 1867; G. O., 2nd June, 1875, No. 730, Public Department; 16th July, 1875; G. O. 22nd July, 1875, No. 935, Public; G. O., 31st July, 1876, No. 850, Public Department, communicated with Board's Proceedings, 31st August, 1876, No. 2,229.

SUNDRIES.

277. Rewards for killing wild animals.—Collectors, Divisional Officers, Tahsildars and Deputy Tahsildars in independent charge are authorised to grant rewards for the destruction of wild beasts at the maximum rates shewn in the Appendix, and subject to the conditions hereafter specified.

2. In determining the sums to be granted within those just mentioned, officers will be guided by the circumstances of the case; the size and ferocity of the animal; the havoc committed by it, whether in the carrying off of cattle, or in the loss of human lives; the danger attending its pursuit; and the personal courage displayed by the persons concerned in its destruction.

3. Except in the case of elephants, officers will not consider themselves authorized to grant any reward unless the entire skin and the claws of the animal be produced.

4. Shikarries and others may claim the rewards due to them for the destruction of wild beasts from Tahsildars or Deputy Tahsildars in independent charge without proceeding to head-quarters; but in that case the Tahsildar or Deputy Tahsildar must report the case to the Divisional Officer for information, sending the skin and claws if it is a wild beast. The skins will be taken at the Treasury as vouchers for the payments made, and they will be so marked there that they cannot be used again. The marks must be such as not to destroy the value of the skin.

5. When application is made direct to Collectors or Divisional Officers, they will satisfy themselves by documentary evidence from the village headman, or otherwise, as to the circumstances of the case.

6. Revenue officers are not to disburse rewards for the destruction of elephants, except where specific rewards have been previously offered for animals known to be man-killers or notori-

ously infesting and destroying cultivation. It will be the duty of Collectors on the other hand to offer rewards for animals of the class just described, when they are known to be occupying any locality.

13th June, 1836; 1st July, 1847; 3rd February, 1857; 19th June, 1863; G. O., 24th August 1868, No. 1,035; 20th October, 1868; 30th March, 1870, No. 2,107; 2nd March, 1871, No. 926; 23rd March, 1871, No. 1,263; 4th January, 1872, No. 11; 20th August, 1874; 22nd February, 1875; 26th February, 1875; 1st May, 1875.

278. Elephant-shooting.—The Government have reserved in their own hands the power of sanctioning issue of individual licenses to shoot elephants. Collectors will receive applications, and forward them for sanction to Government in the Public Department.

G. O., 7th May, 1875, No. 597, Public.

279. Unclaimed property.—It is the duty of Revenue officers to take charge of public property when requested to do so.

2. In the case of personal property left by intestates and not claimed by anyone, the ownership vests in Government, and the provisions of Regulation III, Section 16, Clause 7, are applicable. Where the Civil Court takes no action on account of the trifling value of the property, Collectors are authorized to recover the property on behalf of Government. Articles of very small value can be returned to the finder, if no claimant appears after 3 months' notice. Other articles should be disposed of, after the same notice is given. Accumulations of unclaimed property should be avoided.

3. The personal or moveable property of persons dying intestate and without heirs is not an escheat, and that Regulation VII of 1817 does not apply to such a case.

Court's Despatch, 16th May, 1838, No. 31; 14th September, 1840; 4th February, 1869.

280. Report upon draft Acts.—Collectors should invariably peruse draft Acts published in the Gazette. If they desire to make any observations they should submit their remarks to the Board within two weeks from the date of publication.

23rd October, 1854.

281. Educational Department.—Revenue Officers have many opportunities, without resorting to coercive measures, of exercising a useful influence in their districts in the direction of promoting a desire for education; this should be regarded as part of their duties.

2. Collectors and Divisional Officers should confer frequently with the Inspector of Schools.

G. O., 21st June, 1860, No. 1,021, R. D.; 14th November, 1862, R. D.

282. Trigonometrical Survey stations.—It is the duty of Taluk and Village Officers to preserve the stations of the Great Trigonometrical Survey from encroachment or destruction. Collectors are authorized to expend a sum not exceeding at any one time Rupees 4 for the protection of each station. For outlay in excess of this limit if they should write for the sanction of the Superintendent of the Survey. The expenditure, whether ordinary or specially sanctioned, should in the first instance be paid from the Cash balance of the local Treasury, and held under Advances Recoverable until paid by the Superintendent of the Great Trigonometrical Survey to whom a bill for the amount should be forwarded by the District Officer on completion of the repairs. A notice written in English and the Vernacular should be given to the officials in charge of the stations to be shown to persons who may seek to remove the stones or in any way injure the station. Mischief of this nature is punishable under the Penal Code, and Collectors should give due notice to that effect, and should visit offenders with suitable punishment. Where reports are necessary, Collectors will report direct to the Superintendent.

G. O., 23rd October, 1863, No. 266, Ed. Dept.; 1st November, 1863; 29th August, 1870; 29th August, 1874, No. 2,429.

283. Concessions on account of prohibited fines.—It will be understood that proprietors of Zemindaries, Polliams, Shrotriems, or other estates, are absolutely prohibited from levying fines of the nature contemplated in the Cattle Trespass Act, No. I of 1871. Where such fines were originally taken into account in fixing the peshcush, a corresponding deduction may as a rule be made. In cases where the power of collecting such fines has been exercised by prescription only, the compensation will be computed on the average collections of the last five years. This compensation has been granted not as a right, but as being fair and equitable under the circumstances.

E. M. C., 14th September, 1853, No. 1,221; 20th September, 1853; 1st March, 1869, No. 530.

284. Impounded cattle.—The provisions of the law requiring that unclaimed cattle should be kept in the pound for at least fourteen days before they are sold, must be complied with even

where the value of the animals is not sufficient to cover the cost of their keep for that period.

30th July, 1869, No. 5,569.

285. Rewards in escheats.—When property which should properly have escheated to Government is illegally assumed, and information is given to the authorities by a private individual, a reward of ten per cent. on the value of the escheat will be given to the informant. Cases must however be reported for the orders of Government.

4th May, 1870, No. 2,939.

286. Government Translators.—Applications by Collectors for aid in translating must be made to the Government Translators through the Government and not direct.

G. O., 30th December, 1872, No. 1,424, Public.

287. Boundary marks.—In districts in which the Revenue Survey is progressing, curnums and heads of villages should be required to satisfy themselves that the village and field boundary marks have been properly erected before the Demarcation officers leave the locality, and to sign the acknowledgment at the foot of the list of marks which will be presented to them by the Demarcation officers.

2. The village officials will thenceforward be held responsible for the careful maintenance of the marks. It will be their duty to bring to the knowledge of the Tahsildar all cases of marks being erased altered removed or injured.

3. Tahsildars and Revenue Inspectors will consider it an important part of their duty to ascertain the state of the village boundary marks from time to time as opportunity offers, and to see that the village officials do their duty. Whenever an injury to boundary marks has been detected, whether the offender is discovered or not, the matter should be reported by the Tahsildar without delay to the Divisional officer in order that necessary measures may be taken for repairing the injury.

4. The attention of Sub-Magistrates is called to the provisions of Section 9, Act XXVIII of 1860, which vest them with power to fine persons convicted of committing injury, &c., to boundary marks.

22nd May, 1863.

288. Managed estates.—When an estate is placed under management of the Collector by order of any of the Civil Courts, the circumstance should be reported to the Board. A report on the management of each estate should be submitted to the Board by Collectors annually, and surplus funds should be invested each year in Government Securities. The annual report should be accompanied by a statement showing the amount of surplus funds in hand, the amount invested, and the balance.

2. The proprietor himself, or one of his relatives whenever a competent person can be selected from among them, may with the Civil Court's permission be appointed as ameen for the management of the sequestered estate. The direction of affairs will thus be left in the hands of one having an interest in the resources of the estate, instead of in the hands of a stranger. It will be competent to the Collector to remove the ameen at any time, if his acts or management should prove unsatisfactory.

3. The course mentioned in the last paragraph may with advantage be adopted in the case also of estates under attachment for arrears.

16th July, 1829; 3rd August, 1829; 6th January, 1831; 1st August, 1836; 20th May, 1839.

289. Security bonds.—When real property is tendered as security to Government by any person, the security bonds should be duly registered under the provisions of the Registration Act, and care should be taken that all Government Promissory Notes given as security are duly endorsed to Government.

2. When Ablarry contractors or other persons called upon to give security to Government deposit money in a Bank it should be in the name of the Collector of the district as such and not in the name of the individual who may at the time be Collector.

3. Where the registration of assurances is optional, as for instance in leases for terms less than a year, purchase of lands or property with value less than 100 Rupees, Liquor Ferry and other Farm Kaboolayats; and where Government is a party; registration should be the rule and not the exception.

7th July, 1845; 2nd December, 1864; 26th May, 1865.

290. Weights and measures.—Government transactions are to be carried out, according to the tables of standard weights and measures given in the Appendix.

2. The weights and measures of shopkeepers and bazaar-men will be stamped free of charge at the several Arsenals, but fees will be charged when they are stamped by special establishments. The object should be to induce the recognition of the established standards, and without interfering with the use of locally established weights and measures, to test them, and record on them their values according to those recognized standard. It will be very generally found that weights and measures not corresponding in name with any recognized standard, are really exact multiples or fractions of some such standard, and that they may be stamped with reference to this.

3. When weights are sent to be verified by standard weights and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of sensibility, apart from the question of its equilibrium. Suppose a maund weight of 25 lbs. to be sent for verification. Put a maund weight in the right hand scale, and exactly counterbalance it by weights in the left. If $1\frac{1}{2}$ dram weight Avoirdupois will then make a difference when placed in either one scale or the other, the balance may be considered good enough for the verification of a common maund weight of commerce. The maund weights sent for verification may then be examined thus. Place the standard Maund weight in the right hand scale, and exactly counterbalance it; then take it out and put in its place the weight to be verified. If the beam shows an equipoise, the weight is correct. It is of no consequence whether the arms of the beam be equal or not, or in other words, whether the scales are, or are not, correct. To ascertain if the balance is in equipoise, put a maund weight as before into the right hand scale, and exactly counterbalance it in the left hand scale. Then take it out, and put in other weights into the right hand scale, and produce exact equipoise this time in the right hand scale, not the left hand. It is now evident that the two weights weighed in the right hand scale are equal to one another, remove the weight from the left hand scale, and put therein the weight taken out of the right hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam, or the scales, can only be adjusted by some competent workman. The same remarks hold good with reference to all other balances large or small. If a beam will not turn with $\frac{1}{32}$ part of the weight that may be in one scale, it cannot be used for very accurate purposes.

4. The following are the rules to be observed in testing grain

measures :—(1.) If the measure is to be used fully heaped, the weight of the heap due to the diameter according to the table shown in the Appendix must be deducted from the supposed or standard contents in rice before the test can be applied. If the measure is used only "half heaped," or merely "topped," half the amounts shown in the table should be deducted. The remainder in each case is the struck content of the measure to which alone the tests apply. (2.) The diameter should be carefully measured to tenths of an inch. If a measure is not quite round a mean between the longest and shortest diameter should be taken. Some wooden measures are made with a flat rim, and the grain will be found to heap almost to the outer edge. In such cases the external diameter should be taken. It may exceed the internal diameter by $\frac{3}{4}$ ths of an inch which in wide measures will cause a considerable difference in the weight of the heap. (3.) For the struck contents thus obtained tests are to be applied either by volume of water, by weight of water, or by weight of grain. The first test should be always used if possible. A test by volume of water is the most trustworthy and much the most easily applied. The fluid oz. being of a volume accurately defined with reference to all conditions (viz., 1.73295 cubic inches), the test is independent of variations in temperature, barometric pressure, and matter in solution. It must be adopted in preference to the tests by weight of water or grain; but these tests are useful as a check and should not be entirely discontinued. (4.) In the test by volume, (that is to say ounces) of water the best drinking water obtainable should be used as it is the clearest. The measure to be tested should be well washed out, and if it is of wood water should be allowed to stand in it for a quarter of an hour before testing, so as to guard against absorption during that process, whereby the result would be falsified. The capacity of the measure to hold water must be carefully ascertained, and leaks caulked on the outside only with pitch or sealing wax. But even though it be found impossible to staunch the measure, good results may be obtained by catching the water which escapes by leakage, measuring it, and deducting the amount from that poured into the measure from the test glass. Much care is required in filling the measure. The rim should be moistened before testing and the water should not be allowed to overtop it. If the rim be dry, water will stand without spilling quite a sixteenth of an inch above it; and in a measure of five inches diameter this will represent 1.39 tolahs of rice. The surface of the water must be exactly level with

the rim. (5.) The test by weight of water is next best after that by volume of water. The measure must be first weighed empty and then full. The difference is of course the weight of the water. The same precautions as to filling and measure must be observed as for the volume test; and care must be taken against spilling. (6.) In tests by weight of grain the paddy test is better than the rice test. Ordinary specimens should be used; there should be no attempt to procure old or well dried grain for the purpose, or to procure uniformity by using the same grain again and again. The tests by grain must always be by struck measure. The measure should be placed in a basket of grain so that the orifice is level. It should then be filled with both hands till no more will remain in the heap. This is full or liberal heaping. It seems to be considered in some places to be equivalent to "filling to overflowing." The heap is then to be swept off gently till level with the rim with a straight flat stick, not with the hand, and the remaining contents weighed. (7.) The table in the Appendix gives the correspondence between Rice Tolahs, Paddy Tolahs, Water Tolahs, Water Ounces (volume), and Cubic Inches. The weight of distilled water at 80° with barometer at 30 inches is known to be 140.02 tolals to 100 cubic inches, and the tables are based on the following assumptions:—Undistilled water 100 cubic inches, = undistilled water 140.75 tolals, = in Telugu districts 111 tolals rice and 82 tolals paddy, = in Tamil districts 113.5 tolals rice and 84 tolals paddy. (8.) The following is an illustration of the procedure indicated above. A measure which is supposed to represent, well heaped, 132 tolals of rice is brought to be tested. Its heaping diameter is 5½ inches. From Table quoted in clause "1" the heap weighs 15 tolals. The struck contents ought to be 117 tolals of rice, or from Table quoted in clause "7" for Tamil Districts 86½ tolals of paddy, 143½ tolals of water, and 59½ ounces of water, according to the sum shown in the Appendix. (9.) When the proper precautions as above described have been observed, measures may be stamped which are found to vary from standard within the following limits:—Test by ounces of water, ½ per cent. Test by weight of water, 1 per cent. Test by weight of grains, 2 per cent. (10.) Every stamping officer should have a twenty oz. glass equivalent to a pint, and a five oz. glass graduated to quarter of an ounce.

5. The cubic capacity of the conical heap at the top of a measure can be directly calculated, if necessary, as follows:—The

base and perpendicular height of the cone being known, multiply the square of the base by .7854. This product being multiplied by one-third of the height will give the cubic contents. Thus the cubic contents of a Cone, whose base is 7.25 inches and perpendicular height 2.25 inches, is equal to $7.25^2 \times .7854 \times .75$ or one-third of the height = $52.5625 \times .7854 \times .75 = 30.961940624$ cubic inches.

6. The following are the directions for conducting the actual process of stamping weights and measures—(1.) The large brass weights should be stamped on the top close to the handle on either side; the smaller weights on any part (the handles excepted) having sufficient even surface to receive the impression equally. Flat weights should be marked either on the top or underneath. (2.) Measures of iron, or other metal, should be stamped below the rim, to effect which, it will be necessary to introduce the beak of an anvil, or beak iron, into the vessel (held horizontally for the purpose) and the part to be marked held closely and firmly down on the beak by one person, whilst another applies the die on the upper surface, and a third party strikes steadily with a sledge, or heavy hand-hammer, until the required impression has been produced. (3.) Measures may also be marked on the bottom by being inverted on an iron stake with flat top somewhat larger than the die. (4.) In applying the large die, whether on brass or iron, the sledge-hammer must be used; for the small die, the heavy hand-hammer will be sufficient. (5.) The operation will be best performed by a Smith, Hammerman, and Bellows-boy; but where there is an Arsenal in the vicinity, within a moderate distance, the weights and measures should be sent there to be marked. (6.) For weights or measures of irregular shapes in use with Bazaarmen and Native Merchants, no uniform system can be laid down; but as a general rule, they should be marked on a part on which the die can be applied equally. (7.) If there is a joining at the side of a measure, an impression should be made across it.

7. In the Appendix is given a table shewing the result of the recent conversion of local measures of capacity throughout the country into seers weight of 80 tolals, for the purpose of the Imperial returns of food-prices. The first column of the table shows the names of the stations from which returns are received. The second column shows the name of the standard measure in use in different localities formed of groups of stations; the third column shews the mode in use of each standard, that is to say whether it

is used struck or with greater or less heaping. Column 4 shows the cubic capacities of certain specimen measures sent from each station to the Board's office, as indicating the particular specimen in use at that station. Column 5 gives the normal total contents, as far as they can be ascertained, of the selected standard measures used according to local custom; the contents being expressed in tolahs weight of 2nd sort rice, otherwise called average rice. In arriving at the conclusions contained in column 5 the Board have taken into consideration not only a number of experimental measurements and weighments recently made and the figures given in column 4, but also certain similar data accumulated by Mr. Bayley in 1852. Columns 6 and 7 give the contents of the standard measures expressed in terms of the old Government seer of 80 tolahs, for 1st sort rice and 2nd sort rice. Column 8 gives the heaping diameter of the particular specimen measures sent up from each station. Columns 9—18 give the total contents of these particular measures in terms of the seer of 80 tolahs, for ten different commodities other than rice. The reason why in the two columns for 1st and 2nd sort rice there is only one entry for each selected local standard, whereas in columns 9—18 there is an entry for each particular reporting station is as follows. Diameters of measures vary at different reporting stations, and with the custom of measuring with the heaped measure this implies a varying quantity in the heap or in the contents which are in excess of the actual cubic capacity of the measure. The variation in diameter and heap is of no consequence for rice, because, that being the standard commodity of the country, all the measures are constructed purposely to measure it. A small diameter and consequently small heap will be compensated for in the construction by increased actual cubic capacity, and so on; so that all measures designed to give the same contents will do so for rice whatever be their diameter. When these measures of different diameters however are applied to the measurement of other commodities, they fail to agree, because these commodities have a law of heaping distinct from that of rice and differing also each from the other. In the case therefore of commodities other than rice it is necessary to calculate a different total contents for every different diameter, even though the struck contents be the same in each case.

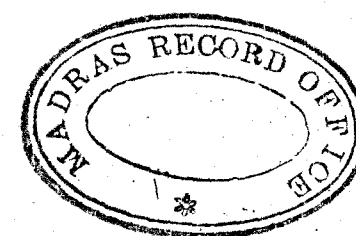
8. The process of calculating the total contents as just mentioned may be followed thus. Column 5 of the Conversion Table gives the normal contents of the standard measure of the locality

in average or 2nd sort rice. Column 8 gives the diameter of the particular specimen in use at the reporting station. Table X in the Appendix gives the heaping of the different commodities ascertained by experiment. Table Y shews the average ratio maintained throughout the Presidency between the weights of all the commodities, except salt, and 1st sort rice taken as standard; the figures in terms of average or 2nd sort rice can be ascertained by using the factor there given, viz., 100.62. The calculation for salt can be seen by consulting Board's Proceedings dated 2nd April 1875, No. 799; the figures are there recorded in terms of 100 cubic inches, but can be converted into terms of 2nd sort rice by using Table Y. Column 7 of the Conversion Table is column 5 divided by 80. Column 6 is obtained from column 7 by using the ratio between 1st and 2nd sort rice given in Table Y. For calculating the remaining commodities the variable value of the heap has to be considered. Deduct then from the weight shown in column 4 the weight of heap of rice due to the diameter shewn in column 8, taking the figures from Table X. This will give the struck contents in average rice. The weight of the struck contents for any other commodity will be the number of tolahs of rice thus obtained multiplied by the figures giving ratio between that commodity and 2nd sort rice in Table Y. Add the weight of heap for the particular diameter and commodity, and the weight of total contents for that commodity is given. Dividing by 80, the figures are reduced to terms of the Government seer.

9. A Table is given in the Appendix for converting Indian Maunds of 82½ lbs. into Tons and *vice versa*.

17th September, 1859, No. 3,710. P. S.; G. O., 6th October, 1859, No. 1,357, paragraph 2; Board's Circular, dated 11th October, 1859, No. 4,103; Board's Proceedings, 15th January, 1873, No. 51; Board's Proceedings, 2nd April, 1875, No. 799.

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APPENDICES.

APPENDICES TO DIFFERENT ORDERS.

Order 5, para. 2.]

STANDARD RATES FOR WATER-RATE ON DRY LANDS.

	First-class Tanks, River and Spring Channels.	Second-class ditto.
a. Water-rate for a single wet crop raised on dry lands, per acre ..	Rs. A. P. 4 0 0	Rs. A. P. 3 0 0
b. Second crop on the same land, per acre ..	2 0 0	1 8 0
c. For sugar-cane, betel, cocoanuts, plantains, &c., requiring water longer than an ordinary wet crop, per acre ..	6 0 0	4 8 0
d. For dry crop watered, whether first or second crop, per acre ..	2 0 0	1 8 0

Order 12, para. 7.]

RATES FOR DEDUCTIONS IN PEISHCUSH.

Estimated Number of years within which the land is likely to be cultivated.	Proportion which the deduction to be made in the Peishcush or Quit-rent should bear to the Assessment of the lands taken up.
From 1 to 2 years.	.9
Do. 2 to 4 do.	.8
Do. 4 to 6 do.	.7
Do. 6 to 9 do.	.6
Do. 9 to 12 do.	.5
Do. 12 to 16 do.	.4
Do. 16 to 21 do.	.3
Do. 21 to 28 do.	.2
Do. 28 to 40 and above.	.1

Order 33, para. 2.]

DATES FOR RELINQUISHING RYOTWARY LANDS.

Name of District.	Date for relinquishing land.
1st Circle.....	North Canara.....
	South do.
	Malabar.....
	Ganjam.....
2nd do.....	Vizagapatam.....
	Godavery.....
	Kistna.....
	Bellary.....
	Kurnool.....
	Cuddapah.....
3rd do.....	Nellore.....
	North Arcot.....
	Salem.....
	Coimbatore.....
	Madras.....
	South Arcot.....
4th do.....	Trichinopoly.....
	Tanjore.....
	Madura.....
	Tinnevely.....

Order 34, para. 8.]

ADVERTISEMENT FORM UNDER RULES FOR DISPOSAL OF UNASSESSED WASTE LAND.

NOTICE No _____

District of _____

(SALE OF UNASSESSED WASTE LANDS.)

1. NOTICE is hereby given, that the lands hereunder specified will be put up to auction at _____ (under the Government Rules for the sale of waste lands, dated 5th March 1863, No. 476), and sold to the highest bidder above the upset price or prices enumerated in the following Schedule at _____ o'clock on _____ the day of _____ 186 .

2. All parties having claims on the said lands, incompatible with the sale as herein notified, are hereby required to prefer their claims on or before the day aforesaid to the undersigned :—

Schedule of lands to be sold.

District.	Taluk.	Village.	No. of Lot.	Name (if any) and Boundaries.	Extent.	Upset price.

The sale will be made subject to the following conditions:—(1.) "That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price, the premises shall be immediately put up again at the last preceding undisputed bidding and re-sold. (2.) "That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of 10 Rupees per centum, in part of his purchase money, and intimate to the Collector whether he elects to pay the residue within thirty days, or by three yearly instalments, as provided by the Rules passed by the Honorable the Governor in Council under date the fifth day of March 1863, No. 476, and shall at the same time sign an acknowledgment in one of the Forms C, or D (as the case may require) annexed to the said Rules. (3.) "That if the purchaser shall elect to pay the residue of his purchase money within thirty days, he shall within thirty days from the day of sale pay to the said Collector the residue of his purchase money, and shall thereupon receive a conveyance of the premises in the Form marked A annexed to the said Rules. (4.) "That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments, he shall within ten days from the day of sale execute a Deed in the Form marked B annexed to the said Rules. (5.) "That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property, and the measurement and boundaries of the premises, previous to the sale; as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of

the premises as well as to any other error whatever in the particulars of the property. (6.) "That if the purchaser elects to pay within thirty days, and if, from any cause whatever, the purchase shall not be completed by the thirtieth day from the day of sale, or the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale to execute a Deed in the Form marked B annexed to the said Rules, then the purchaser shall pay to the Collector interest at the rate of 12 Rupees per cent. per annum, on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case; or until a Deed in the Form B be executed in the other case; without prejudice nevertheless, to the right of re-sale reserved by the seventh condition. (7.) "That if the purchaser shall neglect or refuse to comply with the above conditions, or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to re-sell the premises either by public auction or private contract, without the necessity of previously tendering a conveyance to the purchaser; and the deficiency, if any arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale, who shall so neglect or refuse, as and for liquidated damages."

Dated

(Signed)

Collector of

Order 34, para. 15.]

DEEDS UNDER RULES FOR DISPOSAL OF UNASSESSED WASTE LANDS.

(I) DEED A.

No.

A.

THIS INDENTURE made the (a) day of One Thousand eight hundred and sixty (a) BETWEEN the Right Honorable the Secretary of State for India in Council of the one part and (A. B.) of in the District of , (b) of the other part. WHEREAS under the Rules for the sale of unassessed waste land passed by The Honorable the Governor of Fort St. George in Council on the fifth day of March 1863, and numbered 476 the Collector of did on the (a) day of (a) one thousand eight hundred and sixty (a) offer for sale by public auction the land described in the Schedule hereunder written AND WHEREAS at such sale

the said (A.B.) offered the sum of Rupees (a) for such land and being the highest bidder was declared to be the Purchaser thereof according to the terms and conditions in such Rules contained AND WHEREAS previously to the execution of these Presents the said (A.B.) has paid into the Treasury of the said Collector to the credit of Her Majesty's Government of India the full sum of Rupees (a) NOW THIS INDENTURE WITNESSETH that in consideration of the said sum of Rupees (a) so paid by the said (A.B.) the receipt whereof is hereby acknowledged, the said Secretary of State in Council doth sell alien enfranchise and convey unto the said (A.B.) THE piece or parcel of land containing British Statute Acres (a)

situated in the Village of

in the Taluk of bounded as mentioned in the Schedule hereunder written, and delineated in the Map or Plan hereunto annexed, Together with all erections and buildings (if any) thereon erected and built. And all products both above and below the surface ways paths passages waters water-courses wells fence ditches easements profits rights members and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining EXCEPT and always reserved out of these Presents all existing and customary rights of Government and of Proprietors of lands adjoining or lying near to the land and premises hereby conveyed in all Existing roads and paths and in streams of water running through or bounding the land and premises hereby conveyed TO HOLD the said land and premises hereby conveyed with the appurtenances to the said (A.B.)

his Heirs personal Representatives and Assigns for ever (FREE from all demand on the part of Her Majesty for or on account of Quit-rent Assessment Land Tax or other Land Revenue) BUT SUBJECT nevertheless to all general Taxes and local rates now existing or which at any time hereafter may be imposed by Law and to the Covenant hereinafter contained AND the said (A.B.) for himself his Heirs personal Representatives and Assigns Doth hereby Covenant with the said Secretary of State in Council his Successors and Assigns THAT he the said (A.B.) his Heirs personal Representatives and Assigns will (at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary

marks round the land and premises hereby conveyed) IN WITNESS whereof The Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the Seal of the said Governor in Council And the said (A.B.) hath set his hand and Seal the day and year first above written.

The Schedule to which the above written Indenture refers.

District.	Taluk.	Village.	Name (if any) and Boundaries.	Extent.

The seal of The Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

L. S.

Secretary to Government.

Signed, Sealed and Delivered by the above named (A.B.) at

Signature of A. B.

in the East Indies in the presence of (d)

L. S.

Received from the abovenamed (A. B.) the sum of Rupees (a) being the consideration money Rupees (c) abovementioned to be by him paid.

Witness (d)

Collector of

(a) Enter in words.

(b) Add the purchaser's trade or occupation or other description.

(c) Enter in figures.

(d) One witness will suffice—his place of residence, as also his occupation or other description must be written under his name.

(2) DEED B.

No: THIS INDENTURE made the (a) day of One thousand eight hundred and sixty (a) BETWEEN THE RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part and (A.B.) of in the District of (b) of the other part WHEREAS under the Rules for the sale of unassessed Waste Land passed by the Honorable the Governor of Fort Saint George in Council on the fifth day of March 1863 and numbered 476, the Collector of did on the (a) day of (a) one thousand

eight hundred and sixty (a) offer for sale by public auction the piece or parcel of land containing British Statute Acres (a) situated in the village of in the Taluk of in the Collectorate of bounded as mentioned in the Schedule hereunder written and delineated in the Map or Plan hereunto annexed AND WHEREAS at such sale the (A. B.) offered the sum of Rupees (a) for such land and being the highest bidder was declared to be the purchaser thereof according to the terms and conditions in such Rules contained AND WHEREAS at the time of such sale the said (A. B.) paid to the said Collector the sum of Rupees (a) being the amount of deposit at the rate of 10 Rupees per centum on the said purchase money as required by the said Rules and under the provision contained in those Rules has elected to pay the balance of such purchase money amounting to the sum of Rupees (a) in three yearly instalments of Rupees (c) each with interest on such balance or on such part thereof as shall from time to time remain unliquidated at the rate of six Rupees per centum per annum. NOW THIS INDENTURE WITNESSETH that in consideration of the said sum of Rupees (d) so paid to the said Collector as hereinbefore mentioned (the receipt whereof is hereby acknowledged) and of the Covenants on the part of the said (A. B.) hereinafter contained THE SAID Secretary of State in Council for himself his Successors and Assigns Doth hereby covenant with the said (A. B.) his Heirs personal Representatives and Assigns THAT on payment by the said (A. B.) his Heirs personal Representatives or Assigns of the said sum of Rupees (e) with interest thereon as herein mentioned HE the said Secretary of State in Council his Successors or Assigns will convey unto the said (A. B.) his Heirs personal Representatives and Assigns for ever The said land and premises Together with all erections and buildings (if any) thereon erected and built AND all products both above and below the surface ways paths passages waters water-courses wells fences ditches easements profits rights members and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining EXCEPTING nevertheless all existing and customary rights of Government and of proprietors of lands adjoining or lying near to the said land and premises purchased as aforesaid in all existing roads and paths and in streams of water running through or bounding the purchased land and premises

TO BE HELD by the said (A. B.) his Heirs personal Representatives and Assigns FREE from all demand on the part of Her Majesty for or on account of Quit-rent Assessment Land Tax or other Land Revenue BUT SUBJECT nevertheless to all general taxes and local rates now existing or which at any time hereafter may be imposed by Law and to the observance of the several conditions in the said Rules contained AND the said (A. B.) for himself his Heirs personal Representatives and Assigns Doth hereby covenant with the said Secretary of State in Council his Successors and Assigns in manner following (that is to say) THAT he the said (A. B.) his Heirs personal Representatives and Assigns will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the land and premises so purchased AND FURTHER that he the said (A. B.) his Heirs personal Representatives and Assigns will on the (f) day of (f) which will be in the year one thousand eight hundred and sixty (f) pay or cause to be paid to the said Secretary of State in Council his Successors or Assigns the sum of Rupees (e) of lawful money of British India and on the (g) day of (g) which will be in the year one thousand eight hundred and sixty (g) a like sum of Rupees (e) and on the (h) day of (h) which will be in the year one thousand eight hundred and sixty (h) a like sum of Rupees (e) of like lawful money AND ALSO will pay to the said Secretary of State in Council his Successors or Assigns interest at the rate of six Rupees per centum per annum on the said balance of the said purchase money or sum of Rupees (e) or on such part thereof as shall from time to time remain unpaid by two equal half-yearly payments on the (a) day of (a) and the (a) day of (a) in each year TOGETHER with a proportionate part of like interest until the said balance shall be fully paid or satisfied OR until the said Secretary of State in Council shall obtain possession of the said land and premises under the provisions hereinafter contained AND it is hereby declared and agreed by and between the said parties hereto That until default shall be made by the said (A. B.) his Heirs personal Representatives or Assigns in payment of the said instalments or any of them or any part thereof respectively or of the said interest or any part thereof it shall be lawful for the said (A. B.) his Heirs personal Representatives and Assigns peaceably and quietly to occupy possess and enjoy the said land and premises so purchased and received and take the rents issues

and profits thereof to and for his and their own use and benefit AND the said (A. B.) for himself his Heirs personal Representatives and Assigns Doth hereby further covenant with the said Secretary of State in Council his Successors and Assigns in manner following (that is to say) THAT in case he the said (A. B.)

his Heirs personal Representatives and Assigns shall make default in payment of the said instalments or any or either of them or any part thereof respectively or in payment of the interest hereinbefore covenanted to be paid or any part thereof as and when such instalments and interest shall respectively become due THEN and in such case and within one month after demand of possession shall have been made on him or them by or on behalf of the said Secretary of State in Council his Successors or Assigns he the said

(A. B.) his Heirs personal Representatives and Assigns will deliver to any person authorized by an order passed by the Governor of Fort Saint George for the time being in Council to receive the same the quiet and peaceable possession of the said land and premises Together with all erections and buildings which now are or which at any time between the date of these presents and such delivery of possession may be erected and built or standing on the said land and all improvements made to the said land in the mean time AND MOREOVER that in the event of such default being made by the said (A. B.) his Heirs personal Representatives and Assigns or in case of the breach or non-performance of any of the Covenants and Agreements herein contained on the part of the said (A. B.) his Heirs personal Representatives and Assigns it shall be lawful for the said Secretary of State in Council his Successors or Assigns at any time thereafter to re-sell the said premises either by public auction or private contract and if on such re-sale the said premises should be sold for a sum less than the said sum of Rupees (i) he the said

(A. B.) his Heirs personal Representatives and Assigns will pay to the said Secretary of State in Council his Successors or Assigns the difference between the sum for which such premises shall be re-sold and the said sum of Rupees (i) OR it shall be lawful for the said Secretary of State in Council his Successors or Assigns at any time after such default or breach into and upon the said land and premises or any part thereof in the name of the whole to re-enter and the same to have again re-possess and enjoy as in his and their former Estate anything hereinbefore contained to the contrary notwithstanding.

IN WITNESS whereof the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the seal of the said Governor in Council And the said (A. B.) hath set his hand and seal the day and year first above written.

The Schedule to which the above written Indenture refers.

District.	Taluk.	Villgae.	Name (if any) and Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

L. S.

Secretary to Government.

Signed, Sealed, and Delivered by the above-named (A. B.) at in the East Indies in the presence of

Signature of A. B.

L. S.

(j)
Received from the abovenamed (A. B.) the sum of Rupees (a) being the consideration money above-mentioned to have been by him paid.

WITNESS (j) Collector of

- (c) Enter in words.
(b) Add the trade occupation or other description of the purchaser.
(c) Enter one-third of purchase money after deducting the deposit of 10 per cent. in words.
(d) Enter the deposit of 10 per cent. in words.
(e) Enter the full purchase money after deducting the deposit of 10 per cent. in words.
(f) 12 months from date of purchase in words.
(g) 24 months from do. do.
(h) 36 months from do. do.
(i) The sum for which the premises were knocked down in words.
(j) The place of residence as also the occupation or other description of the witness must be written under his name.
(k) Enter in figures.
+ Be careful to annex a copy of the Notice, signed by the purchaser and Collector, to the Forms C and D.

Order 34, para. 16.

ACKNOWLEDGMENTS UNDER RULES FOR DISPOSAL
OF UNASSESSED WASTE LANDS.

(1) Form C.

I, (A. B.) of _____, do hereby acknowledge that I attended at the sale mentioned in the annexed* Notice dated the _____ day of _____ 186____, No. _____, and that I bid for the premises therein specified and distinguished as lot No. _____, the sum of Rupees (a) and that I was declared the purchaser thereof at that price under and subject to the conditions of sale set out in the said Notice. I have paid to the Collector of _____ the sum of Rupees (a) being a deposit of ten Rupees per cent. in part of my purchase money, and I elect to pay the residue thereof within thirty days from this day. Dated the _____ (a) day of _____ (a) one thousand eight hundred and sixty _____ (a)

WITNESS, (b)

Signature of A. B.

(2) Form D.

I, (A. B.) of _____, do hereby acknowledge that I attended at the sale mentioned in the annexed Notice dated the _____ day of _____ 186____, No. _____, and that I bid for the premises therein specified and distinguished as lot No. _____, the sum of Rupees (a) and that I was declared the purchaser thereof at that price under and subject to the conditions of sale set out in the said Notice. I have paid to the Collector of _____ the sum of Rupees (a) being a deposit of ten Rupees per cent. in part of my purchase money and I elect to pay the residue thereof in three yearly instalments of Rupees (a) each, with interest thereon at the rate of six Rupees per cent. per annum as prescribed by the Rules passed by the Honorable the Governor in Council on the 5th March 1863 and numbered 476. Dated the _____ (a) day of _____ (a) 186____.

WITNESS, (b)

Signature of A. B.

(a) Enter in words.

(b) The place of residence as also the occupation or other description of the witness must be written under his name.

Order 34, para. 23.]

UPSET PRICE OF LANDS UNDER RULES FOR DISPOSAL
OF UNASSESSED WASTE LANDS.

DISTRICTS.	Forest land.	Open land.
Ganjam.....	2½ Rupees an acre.	5 Rs. an acre.
Vizagapatam.....	5 do. an acre...	For all kinds.
Cuddapah.....	5 do.	2½ Rupees.
Kurnool.....	10 do. for black cotton soil.	5 do. for all other qualities of soil.
Nallamallays.....	5 Rupees an acre.	
North Arcot.....	5 do.	2½ Rs. an acre.
Trichinopoly.....	5 do.	2½ do.
Madura Pulnis.....	10 do.	5 do.
Do. in the plains.....	5 do.	2½ do.
Tinnevely Hill ranges.....	10 do.	5 do.
Do. in the plains, all kinds.....	2½ do.	
Coimbatore (except Neilgherries).....	5 do.	2½ do.
Salem (except Shevaroy's).....	5 do.	5 do. per acre.
South Canara, Hill ranges.....	10 do. per acre..	5 do. per acre.
Do. in the plains.....	5 do.	2½ do.
* Godavery.....	2½ do. per acre..	For all kinds.
Kistna.....	5 do.	2½ Rs. per acre.
Nellore.....	5 do.	2½ Rs. per acre.
South Arcot.....	5 do.	
Malabar.....	5 do. per acre for Poonam land...	10 do. per acre for the more open and level lands exclusive of Wynaad.

* The Delta lands are excepted from the ordinary operations of the Rules.

Order 37, para. 1.]

FORM OF TITLE-DEED IN SPECIAL CASES.

WHEREAS _____ has purchased at public auction, the land specified below, and has paid into the Treasury at _____, the sum of Rupees _____, being the purchase money of the said land, tax free: I hereby, acting under the authority of the Governor in Council of Madras, confirm the said land to the said _____ and heirs, in permanent property, free of all demand on account of quit-rent, assessment, or other land tax.

Provided, however, that this Certificate in no way affects the liability of the said land to payments for Municipal or other local purposes.

Specification of the land.

District.	Talook.	Village.	Name, if any	Boundaries.	Extent.	Sum paid.	Date of payment.
						RS. A. P.	

By order of the Government of Madras.

Dated this day of

A. D. 18

Collector of

Order 38, para. 15.]

FORM OF TITLE FOR OCCUPIED LANDS CONVERTED INTO FREEHOLD.

This Indenture made the day of one thousand eight hundred and sixty between the Right Honorable The Secretary of State for India in Council of the one part and (A. B.) of the village of in the Collectorate of of the other part; Whereas the said (A. B.) registered proprietor of the land described in the Schedule hereunder written, and delineated in the Map or Plan hereunto annexed, under the provisions contained in the Rules for the redemption of Land Revenue passed by the Honorable the Governor of Fort Saint George in Council under date the twenty-seventh day of August 1863, No. 1,575, has paid into the Treasury at the sum of Rupees (the receipt whereof is hereby acknowledged) in redemption of the annual assessment or Quit-rent at present payable on the said land, now this Indenture witnesseth that in consideration of the said sum of Rupees so paid as aforesaid the said Secretary of State in Council doth hereby declare that the said land is henceforward free from all demand on the part of Her Majesty for or on account of quit-rent, assessment, land tax or other Land Revenue, Provided however that

these presents in no way affect the liability of the said land to the payment of all general taxes and local rates now existing or which at any time hereafter may be imposed by Law and of the owners thereof to the observance of the several conditions in the said Rules contained, Nor do they in any way affect any rights or interests which other parties than the above said (A. B.) may have in the said land. And this Indenture further witnesseth that for and in consideration of the declaration hereinbefore contained and in consideration of the premises, he the said (A. B.) for himself, his heirs, personal Representatives and Assigns doth hereby covenant with the said Secretary of State in Council, his Successors and Assigns, that he the said (A. B.) his Heirs, personal Representatives and Assigns, will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the said land and premises. In witness whereof the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the seal of the said Governor in Council and the said (A. B.) hath set his hand and seal the day and year first above written.

The Schedule above referred to.

District.	Taluk.	Village.	Name if any.	Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

L. S.

Secretary to Government.

Signed, sealed and delivered by the above-named A. B., of , in the East Indies, in the presence of

L. S.

Signature of A. B.

Received from the abovenamed A. B., the sum of Rupees, being the consideration money above-mentioned to be by him paid.

Collector of

Order 38, para. 16.]

FORM OF TITLE OF PERMANENT SETTLEMENT FOR
LAND OF WHICH THE ASSESSMENT IS CAPABLE
OF BEING REDEEMED.

Whereas A. B., holder on terminable lease of the land specified in the Schedule hereunder written, and delineated in the Map or Plan hereunto annexed, has made application that the said tenure may be changed into a permanent holding, and has paid the actual cost of the survey and durable demarcation of the land,

I, _____, Collector of _____, acting under the authority of the Governor in Council of Madras, do hereby confirm the said land to the said A. B., and his heirs in permanent property, subject to the regular yearly payment of the sum of Rupees _____ now payable thereon to Government.

Provided that this quit-rent shall be paid for each revenue year to the proper receiving Officer on or before the 31st March in that year, failing which it will be recoverable by the ordinary process for recovering arrears of land Revenue by the Madras Code.

Provided also that the said A. B. or other lawful owner of the said land shall be at liberty at any time to redeem the aforesaid annual payment, by paying to Government the sum of Rupees _____, being equal to twenty-five times the amount of the said yearly quit-rent; and that on such payment, a Certificate shall be given to him declaring the land to be thenceforward free from all payment of revenue or quit-rent.

Provided also that the said A. B. or other lawful owner of the said land shall at all times hereafter at his own expense repair and maintain in good order the boundary marks erected round the said lands.

Provided also that this Certificate in no way affects the liability of the above said land to payments for general Municipal or other local purposes, nor does it in any way affect any rights or interests which other parties may have in the said land, or any of the other conditions on which it is now held.

Specification of the Land.

District.	Taluk.	Village.	Name, if any.	Boundaries.	Extent.

By order of the Government of Madras,

C. D., Collector.

Order 41.]

FORM OF PERMANENT SUNNUD.

Sunnud-i-Milkeut Istimrar, or Deed of Permanent Property, granted by _____ Governor in Council of Fort St. George, on behalf of the Right Honorable the Secretary of State for India in Council, to _____ Zemindar of _____

WHEREAS for a long series of years your Estate of _____ consisting of the villages hereinafter named, has been held on a terminable tenure by yourself and your predecessors, and whereas the Government have now determined to confer on you a permanent property in it, it is hereby declared that the assessment of your estate has been fixed from the commencement of Fasli _____ at the annual sum of Rupees _____ which said sum of Rupees _____ shall be, and is hereby accordingly declared by this Sunnud to be the permanent annual Jumma of your estate, payable in the current coin of the realm, in fixed monthly instalments, agreeably to the separate Kistbundy signed by you.

2. This permanent assessment of the land-tax on your estate is exclusive of the revenue derived from the manufacture and sale of salt and saltpetre; exclusive of the Sayer, or duties of every description, whether by sea or land, the entire administration of which

the Government reserves to itself; exclusive of the Abkarry or tax on the sale of spirituous liquors, and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption; exclusive of all taxes, personal and professional as well as of those from Markets, Fairs, and Bazaars; exclusive of Lakheraj lands (lands exempt from the payment of public revenue) and of all other alienated lands paying a small quit-rent (which quit-rent unchangeable by you, is included in the assets of your estate); and exclusive of all lands and roosooms heretofore appropriated to the support of Village and Police Establishments. The Government reserves to itself the entire exercise of its discretion in continuing or abolishing temporarily or permanently the articles of revenue included, according to the custom and practice of the country, under the several heads above stated.

3. You shall regularly pay in all seasons the amount of the permanent assessment above fixed, the remissions which have occasionally been granted according to the custom of the country on account of drought, inundation, or other calamity of the season, shall now cease, and never be revived, and if you should fail to discharge your engagements, your estate and your personal property shall be answerable for the consequence of such failure.

4. In the event of your failure, and as often as you shall fail to pay the amount of your permanent assessment according to the monthly instalments set forth in your Kistbundy hereinbefore referred to, all arrears of revenue due by you shall be recoverable under and in the manner provided for the recovery of arrears of revenue due by defaulters not holding a Sunnud-i-Milkeut Istimrar or other similar instrument, by Madras Act Number Two of 1864, entitled an Act to consolidate the Laws for the recovery of arrears of Revenue in the Madras Presidency, or by any law which may be hereafter enacted for the same purpose.

5. You shall be at free liberty to transfer, without the previous consent of Government or of any other authority, to whomsoever you may think proper, either by sale, gift, or otherwise your proprietary right in the whole, or in any part of your estate; such transfers of your land shall be valid, and recognized by the Courts and Officers of Government, provided they shall not be repugnant to the Mahomedan or the Hindoo laws, or to the Regulations of the British Government; but unless such sale, gift, or transfer shall

have been regularly registered at the office of the Collector, and unless the public assessment shall have been previously determined and fixed on such separated portions of your estate by the Collector, such sale, gift, or transfer shall be of no legal force or effect, nor shall such transactions exonerate you from the payment of any part of the public land-tax assessed on your entire estate previously to such transfer, but your whole estate shall continue to be answerable for the total land-tax in the same manner as if no such transaction had occurred.

6. In the event of the sale of any part of your estate for the liquidation of arrears of the assessment or in satisfaction of the decree of a Court of Judicature, or in the event of the transfer of any part of your estate by gift, sale, or otherwise, you shall furnish the Collector with true and correct accounts of your entire estate, and of the portion of your estate to be so separated, for a period not less than the three years preceding each sale or transfer, in order that the due proportion of the public revenue may be fixed thereon. The assessment to be settled on the separated parts of your lands shall always bear the same proportion to the actual produce of the separated portion, as the total permanent Jumma on your estate bears to the actual produce of the whole estate, so that, if the accounts to be furnished by you should be correct, no partial assessment can happen, nor any increase of the fixed Jumma be ever made under whatever changes or improvements your interests or your pleasure may lead you to introduce into the estate.

7. In order that you may at all times be enabled to comply with the conditions of the 6th Article of this Sunnud, by which you are bound to furnish true and correct accounts of your estate when required by the Collector, you shall support the regular and established number of Curnums in the several villages of your estate. The Curnums shall be appointed from time to time by you, and shall obey all regular orders issued by your authority, but they shall not be liable to be removed from their offices except by the sentence of a Court of Judicature or the order of an officer of Government as may be determined by law. In the event of your having, or if your under-farmers, tenants, or ryots having cause of complaint against the Curnum of any village for a breach of duty, you shall be at liberty to institute, at your own peril, a suit in any Court of competent jurisdiction for the purpose of bringing such Curnum to trial and punishment; but in the event of your disposes-

sing a Curnum of his office without such previous regular process, or without the order of a competent officer of Government, you shall be liable to make such satisfaction for the injury as any Court of competent jurisdiction may decree. Where a Curnum may be dismissed from his office by the sentence of a Court of Judicature, or the order of an officer of Government, you shall, in the first instance, select a successor from the family of the last incumbent, provided any member of that family shall be capable of the duty of Curnum; but if no member of it shall be capable of discharging that duty, you shall exercise your discretion in the appointment of a proper person. The name of the person appointed to succeed shall be reported to the Collector.

8. You shall aid and assist the officers of Government in apprehending and securing offenders of all descriptions; and you shall inquire and give notice to the Magistrates of all robbers or disturbers of the public peace, who may be found, or who may seek refuge, in your estate.

9. You shall enter into engagements with your ryots either for a rent in money or in kind and shall, within a reasonable time, grant to each ryot a puttah or cowle, clearly defining the amount to be paid by him, and explaining every condition of the engagement, and you shall grant, or cause to be granted, regular receipts, to the ryots for all discharges in money, or in kind made by them to you or for your account. If after the expiration of a reasonable period of time from the execution of your Cabooleat, you shall neglect, or shall refuse to comply with the demand of your under-farmers, or ryots, for the puttahs and receipts above-mentioned, you shall be liable to be sued in any Court of competent jurisdiction, and you shall also be liable to such damages as may be decreed by such Court to the complainant.

10. Continuing to conform to the above stipulations, to render allegiance to the British Government, and to obey all the Laws and Regulations which are now or may be hereafter in force in British India, you are hereby authorized and empowered to hold in perpetuity to your heirs, successors, and assignees at the permanent assessment herein-named the Estate of

Given in Fort St. George this day of
by the Right Honorable the Governor in Council on behalf of the
Right Honorable the Secretary of State for India in Council.

Order 64, para. 1.]

PORT DUES TO BE CHARGED AT DIFFERENT PORTS.

<i>Eastern Group.</i>	RATES.	<i>Western Group.</i>	RATES.
Ganjam	As. 2	Cochin	As. 3
Gopaulpore	" 2	Calicut	" 2
Calingapatam	" 2	Beypoor	" 2
Bimlipatam	" 2	Tellicherry	" 2
Vizagapatam	" 2	Cannanore	" 2
Cocanada and Coringa	" 3	Mangalore	" 2
Masulipatam	" 2		
Madras	" 3		
Cuddalore	" 2		
Porto Novo	" 2		
Tranquebar	" 2		
Negapatam	" 2		
Nagore	" 2		
Tuticorin	" 3		

Order 67, para. 1.]

TABLES TO BE USED IN GAUGING SPIRITS.

Table I.

Showing the Average Gauge of Casks for different kinds of Liquors.

		50 to 54 Imperial Gallons
Beer.....	Hhd.....	50 to 54 " "
Do.....	Do.....	93 to 95 " "
Madeira Wine.....	Pipe.....	46 to 50 " "
Do. ".....	Hhd.....	108 to 113 " "
Sherry ".....	Butt.....	53 to 56 " "
Do. ".....	Hhd.....	26 to 28 " "
Do. ".....	Quarter Cask.....	110 to 115 " "
Port ".....	Pipe.....	64 to 56 " "
Do. ".....	Hhd.....	26 to 28 " "
Do. ".....	Quarter Cask.....	95 to 100 " "
Cape ".....	Pipe.....	21 to 22 " "
Do. ".....	Quarter Cask.....	92 to 97 " "
Marsala ".....	Pipe.....	59 to 63 " "
Lisbon ".....	Hhd.....	53 to 55 " "
Ginger ".....	Do.....	23 to 29 " "
Do. ".....	Quarter Cask.....	56 to 59 " "
Brandy.....	Hhd.....	33 to 35 " "
Do.	Barrel.....	24 to 27 " "
Do.	Quarter Cask.....	25 to 26 " "
Whiskey.....	Do.	

Table II.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 31½ COMMON GALLONS = 26½ IMPERIAL GALLONS.				CASK OF 63 COMMON GALLONS = 52½ IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage		Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	7	1	5	1	5	1	5
2	1	2	10	2	10	2	10
3	6	3	15	3	15	3	15
4	7	4	20	4	20	4	20
4	9	5	25	4	25	5	25
5	1	6	30	5	30	6	30
5	6	7	35	5	35	7	35
6	6	8	40	6	40	8	40
7	2	9	45	7	45	9	45
7	7	10	50	7	50	10	50
8	2	11	55	8	55	11	55
8	7	12	60	8	60	12	60
9	2	13	65	9	65	13	65
9	7	14	70	9	70	14	70
10	1	15	75	10	75	15	75
10	5	16	80	10	80	16	80
CASK OF 42 COMMON GALLONS = 35 IMPERIAL GALLONS.				CASK OF 84 COMMON GALLONS = 70 IMPERIAL GALLONS.			
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	4	1	5	1	4	1	5
2	4	2	10	2	8	2	10
3	1	3	15	3	12	3	15
3	8	4	20	4	16	4	20
4	3	5	25	5	20	5	25
4	8	6	30	6	24	6	30
5	2	7	35	7	28	7	35
5	7	8	40	8	32	8	40
6	2	9	45	9	36	9	45
6	7	10	50	10	40	10	50
7	1	11	55	11	44	11	55
7	6	12	60	12	48	12	60
7	1	13	65	13	52	13	65
8	3	14	70	14	56	14	70
8	8	15	75	15	60	15	75
9	1	16	80	16	64	16	80
9	6	17	85	17	68	17	85
10	1	18	90	18	72	18	90
10	6	19	95	19	76	19	95
10	1	20	100	20	80	20	100
10	5	21	105	21	84	21	105

Table II.—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 84 COMMON GALLONS = 70 IMPERIAL GALLONS.				CASK OF 108 COMMON GALLONS = 90 IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage		Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
5	0	9	7½	4	5	8	6½
5	4	10	8½	4	8	9	7½
5	7	11	9½	5	2	10	8½
6	0	12	10	5	6	11	9½
6	3	13	10½	5	9	12	10
6	5	14	11½	6	2	13	10½
6	8	15	12½	6	5	14	11½
7	1	16	13½	6	7	15	12½
7	4	17	14½	7	0	16	13½
7	7	18	15½	7	2	17	14½
7	10	19	16½	7	5	18	15½
8	0	20	17	7	8	19	16½
8	2	21	17½	8	0	20	17½
8	4	22	18½	8	3	21	18½
8	5	23	19½	8	5	22	19½
9	0	24	20	8	8	23	20½
9	2	25	20½	9	0	24	21½
9	5	26	21½	9	2	25	22½
9	7	27	22½	9	5	26	23½
10	0	28	23	10	7	27	24½
10	2	29	23½	10	0	28	25
10	6	30	24½	10	2	29	25½
10	8	31	25½	10	5	30	26½
11	0	32	26	10	8	31	27½
11	2	33	26½	11	0	32	28
11	4	34	27½	11	2	33	28½
11	7	35	28½	11	5	34	29½
12	0	36	29	11	8	35	30½
12	2	37	29½	11	1	36	31
12	4	38	30½	11	4	37	31½
12	6	39	31½	12	2	38	32½
12	8	40	32½	12	4	39	33½
12	0	41	33	12	6	40	34½
13	3	42	34	12	8	41	35½
13	5	43	35	13	0	42	36
CASK OF 108 COMMON GALLONS = 90 IMPERIAL GALLONS.				CASK OF 108 COMMON GALLONS = 90 IMPERIAL GALLONS.			
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	0	1	5	13	2	43	35½
2	0	2	10	13	4	44	36½
2	4	3	15	13	6	45	37½
2	8	4	20	14	1	46	38½
3	1	5	25	14	3	47	39½
3	5	6	30	14	5	48	40½
3	9	7	35	14	7	49	41½
4	1	8	40	15	9	50	42½
				15	1	51	43½
				15	3	52	44½
				15	5	53	45½

Table II.—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 100 COMMON GALLONS =91½ IMPERIAL GALLONS.				CASK OF 110 COMMON GALLONS. =91½ IMPERIAL GALLONS			
Depth of Dryage.		Quantity of Dryage		Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	6	1	1.5	15	0	48	40
2	2	2	1.5	15	3	49	40.5
2	7	3	2.5	15	5	50	41.5
3	1	4	3.5	15	7	51	42.5
3	5	5	4.5	16	0	52	43.5
3	9	6	5.5	16	1	53	44.5
4	3	7	6.5	16	3	54	45.5
4	8	8	7.5	16	6	55	46.5
5	2	9	8.5	CASK OF 120 COMMON GALLONS =100 IMPERIAL GALLONS.			
5	5	10	9.5				
5	9	11	10.5	1	4	1	1.5
6	0	12	11.5	2	2	2	2.5
6	5	13	12.5	2	7	3	3.5
6	8	14	13.5	3	2	4	4.5
7	1	15	14.5	3	6	5	5.5
7	4	16	15.5	4	0	6	6.5
7	8	17	16.5	4	3	7	7.5
7	9	18	17.5	5	0	9	7.5
8	2	19	18.5	5	3	10	8.5
8	5	20	19.5	5	6	11	9.5
8	7	21	20.5	6	0	12	10.5
8	9	22	21.5	6	5	13	11.5
9	2	23	22.5	6	8	14	12.5
9	5	24	23.5	7	0	16	13.5
9	8	25	24.5	7	2	17	14.5
10	0	26	25.5	7	5	18	15.5
10	3	27	26.5	7	7	19	16.5
10	5	28	27.5	8	0	20	17.5
10	7	29	28.5	8	2	21	18.5
10	9	30	29.5	8	5	22	19.5
11	2	31	30.5	8	7	23	20.5
11	4	32	31.5	8	9	24	21.5
11	6	33	32.5	9	2	25	22.5
11	8	34	33.5	9	4	26	23.5
12	2	35	34.5	9	7	27	24.5
12	4	36	35.5	9	9	28	25.5
12	6	37	36.5	10	1	29	26.5
12	8	38	37.5	10	3	30	27.5
13	1	39	38.5	10	5	31	28.5
13	3	40	39.5	10	8	32	29.5
13	5	41	40.5	11	0	33	30.5
13	8	42	41.5	11	2	34	31.5
14	0	43	42.5	11	4	35	32.5
14	2	44	43.5	11	6	36	33.5
14	4	45	44.5	11	8	37	34.5
14	6	46	45.5	11	9	38	35.5
14	9	47	46.5	12	0	39	36.5

Table II.—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 120 COMMON GALLONS =100 IMPERIAL GALLONS.				CASK OF 140 COMMON GALLONS =116½ IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage		Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
11	4	35	29.5	6	3	17	14.5
11	6	36	30	6	6	18	15
11	9	37	30.5	6	8	19	15.5
12	1	38	31.5	7	0	20	16
12	3	39	32.5	7	2	21	17
12	5	40	33.5	7	4	22	18
12	7	41	34.5	7	6	23	19
12	9	42	35	7	8	24	20
13	1	43	35.5	8	0	25	20.5
13	3	44	36.5	8	2	26	21
13	5	45	37.5	8	4	27	22
13	7	46	38.5	8	6	28	23
13	9	47	39.5	8	8	29	24
14	1	48	40	9	0	30	25
14	3	49	40.5	9	2	31	25.5
14	5	50	41.5	9	4	32	26
14	7	51	42.5	9	6	33	27
14	8	52	43.5	9	8	34	28
15	1	53	44.5	10	0	35	29
15	3	54	45.5	10	2	36	30
15	5	55	46.5	10	4	37	30.5
15	7	56	47.5	10	6	38	31
15	9	57	48.5	10	8	39	32
16	1	58	49.5	11	0	40	33
16	3	59	50	11	2	41	34
16	5	60	50	11	4	42	35
CASK OF 140 COMMON GALLONS =116½ IMPERIAL GALLONS.				11	6	43	35.5
				11	8	44	36
1	2	1	1.5	11	9	45	37
1	7	2	2.5	12	0	46	38
2	1	3	3.5	12	2	47	39
2	5	4	4.5	12	4	48	40
2	9	5	5.5	12	6	49	40.5
3	3	6	6.5	12	8	50	41
3	6	7	7.5	12	9	51	42
4	0	8	8.5	13	1	52	43
4	3	9	9.5	13	2	53	44
4	6	10	10.5	13	4	54	45
4	9	11	11.5	13	5	55	45.5
5	2	12	12.5	13	7	56	46
5	5	13	13.5	13	9	57	47
5	8	14	14.5	14	1	58	48
5	9	15	15.5	14	3	59	49
5	9	16	16.5	14	4	60	50
5	9	17	17.5	14	6	61	51
5	9	18	18.5	14	8	62	52
5	9	19	19.5	14	9	63	53
5	9	20	20.5	15	0	64	54

Table II.—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 140 COMMON GALLONS = 116½ IMPERIAL GALLONS			
Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
15	2	65	54½
15	4	66	54½
15	5	67	55½
15	7	68	56½
15	8	69	57½
16	0	70	58½

CASK OF 160 COMMON GALLONS = 133½ IMPERIAL GALLONS.			
1	2	1	5½
1	7	2	1½
2	1	3	2½
2	5	4	3½
2	7	5	4½
3	0	6	5½
3	3	7	5½
3	7	8	6½
4	0	9	7½
4	3	10	8½
4	5	11	9½
4	8	12	10½
5	1	13	10½
5	4	14	11½
5	8	15	12½
5	9	16	13½
6	1	17	14½
6	3	18	15½
6	5	19	15½
6	7	20	16½
6	9	21	17½
7	1	22	18½
7	3	23	19½
7	5	24	20½
7	7	25	20½
7	9	26	21½
8	0	27	22½
8	2	28	23½
8	4	29	24½
8	6	30	25½
8	8	31	25½
9	0	32	26½
9	1	33	27½
9	3	34	28½
9	5	35	29½
9	7	36	30½

CASK OF 160 COMMON GALLONS = 133½ IMPERIAL GALLONS.			
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
9	8	37	30½
10	0	38	31½
10	2	39	32½
10	4	40	33½
10	5	41	34½
10	7	42	35½
10	9	43	35½
11	1	44	36½
11	2	45	37½
11	4	46	38½
11	5	47	39½
11	7	48	40½
11	8	49	40½
12	0	50	41½
12	1	51	42½
12	3	52	43½
12	5	53	44½
12	6	54	45½
12	7	55	45½
12	9	56	46½
13	1	57	47½
13	2	58	48½
13	4	59	49½
13	5	60	50½
13	7	61	50½
13	8	62	51½
14	0	63	52½
14	1	64	53½
14	3	65	54½
14	4	66	55½

CASK OF 180 COMMON GALLONS = 150 IMPERIAL GALLONS.			
1	1	1	5½
1	0	2	1½
2	0	3	2½
2	1	4	3½
2	7	5	4½
3	0	6	5½
3	3	7	5½
3	6	8	6½
3	9	9	7½
4	2	10	8½
4	5	11	9½
4	8	12	10½

Table II.—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 180 COMMON GALLONS = 150 IMPERIAL GALLONS.				CASK OF 180 COMMON GALLONS = 150 IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage		Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
5	1	13	0½	12	1	52	43½
5	3	14	1½	12	3	53	44½
5	6	15	2½	12	4	54	45½
5	8	16	3½	12	6	55	46½
6	1	17	4½	12	8	56	47½
6	3	18	5½	12	9	57	48½
6	5	19	6½	13	1	58	49½
6	7	20	7½	13	3	59	50½
6	9	21	8½	13	4	60	51½
7	1	22	9½	13	6	61	52½
7	3	23	10½	13	7	62	53½
7	4	24	11½	13	8	63	54½
7	6	25	12½	13	9	64	55½
7	8	26	13½	14	1	65	56½
8	0	27	14½	14	2	66	57½
8	2	28	15½	14	3	67	58½
8	4	29	16½	14	5	68	59½
8	5	30	17½	14	6	69	60½
8	7	31	18½	14	8	70	61½
8	8	32	19½	14	9	71	62½
9	1	33	20½	15	0	72	63½
9	3	34	21½	15	1	73	64½
9	5	35	22½	15	3	74	65½
9	7	36	23½	15	4	75	66½
9	8	37	24½	15	6	76	67½
10	0	38	25½	15	8	77	68½
10	1	39	26½	15	9	78	69½
10	2	40	27½	16	0	79	70½
10	4	41	28½	16	1	80	71½
10	5	42	29½	16	3	81	72½
10	7	43	30½	16	4	82	73½
10	9	44	31½	16	6	83	74½
11	0	45	32½	16	7	84	75½
11	1	46	33½	17	8	85	76½
11	3	47	34½	17	0	86	77½
11	5	48	35½	17	2	87	78½
11	6	49	36½	17	3	88	79½
11	8	50	37½	17	4	89	80½
11	9	51	38½	17	5	90	81½

Order 71, para. 1.]

SCALE OF REWARDS TO INFORMERS UNDER CUSTOMS ACT.

I. Cases of under-valuation, false description; and attempts at evading duty—if the value of the goods confiscated is—

Rupees 100 or less, 75 per cent.			
More than Rupees 100, and not more than „	250,	70 „	
Do. „	250 do. „	500,	65 „
Do. „	500 do. „	1,000,	55 „
Do. „	1,000 „	„	50 „

II. In all other cases where goods are confiscated—if the value of the goods is—

Rupees 250 or less, 75 per cent.			
More than Rupees 250, and not more than „	500,	45 „	
Do. „	500 do. „	1,000,	40 „
Do. „	1,000 do. „	2,000,	35 „
Do. „	2,000 „	„	30 „

III. In cases of the detection of successful cases of smuggling, 75 per cent. of the value of the goods confiscated may be granted whatever that value may be.

Order 72, para. 2.]

CUSTOMS FORM A.—GENERAL PASS.

No. of 18

This General Pass is granted to the Steam Ship
Tonnage belonging to
under the provisions of Section 164 of the Sea Customs Act VIII
of 1878, and on the conditions prescribed by the Chief Customs
authority of the Madras Presidency in the Rules for Coasting
Steamers, dated the

This Pass holds good for the period of one year from
throughout the ports and Coasts of the Madras Presidency.

Dated at Madras, this

(By Order.)

Secretary to the Board of Revenue.

Order 72, para. 8.]

CUSTOMS FORM B.—CARGO TO BE LANDED.

List of Cargo per Steamer discharged at the Port of
on the 18

Marks, Number, and kind of Packages.	Description of Goods when known.	To whom addressed or consigned.	Remarks.
From the Port of Bombay, sailed the 5th September 1864.			
B. B. and F. ...	10 Bales.. Silk goods	Messrs. Burjorjee Byramjee.	
 ...	15 Cases.. Wine, Sherry.	A. Campbell, Esq.	
Total...	25		
From Rutnagherry, sailed the 16th September 1864.			
None ...	100 Bags.. Linseed	Keshon Laljee.	
A. F. and Co. ...	50 Pieces. Timber	W. Nicol & Co.	
Total...	150		
From Goa, sailed the 18th September 1864.			
M. ...	50 Boxes. Wine	Manockjee Linjee.	
L. M. ...	10 Bags... Rice	Unknown.	
Total...	60		
Grand Total...	235		

And so on as the case may be.

(Signed) A. B.,

Dated

Commander, Steam Ship.

Order 72, para. 4.]

CUSTOMS FORM C.—COASTING PASS.

Port of

Ship's Name	Tonnage.	Port of Registry.	Master's Name.	Whither bound.	Foreign goods Duty paid.	Ware-house goods removed in bond.	Country goods.	Restricted goods and goods liable to Duty of Excise.
1	2	3	4	5	6	7	8	9

Here state the particulars according to the above headings.

Cleared the day of 18 .
 (Signed) () (Signed) ()
Officer in charge of Customs House. *Name of Master.*

Order 74, para.]

LIST OF PORTS FOR THE LANDING AND SHIPMENT OF GOODS.

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
Ganjam	1	Ganjam.	గంజాం.
	2	Gopaulpore.	గోపాల్ పురము.
	3	Sonapore.	సోనాపూర్.
	4	Barwah.	బరవా.
	5	Pundy.	పుండి.
	6	Bapanapadu.	బాపనాపాడు.
Vizagapatam	7	Calingapatam.	కలింగపట్టణం.
	8	Conada.	కోనాడ.
	9	Bimlipatam.	బిమునిపట్టణం.
	10	Vizagapatam.	విశాఖపట్టణం.
	11	Pudimadaka.	పూడిమడక.

List of Ports for the landing and shipment of Goods.—(contd.)

District.	No.	Names of Ports and Sub-Ports.	Names of Ports.
Gadavery	12	Pentacottah.	పెంటకోట్.
	13	Uppada.	ఉప్పాడ.
	14	Coconada.	కొకినాడ.
	15	Coringa.	కోరంగి.
Kistna	16	Bendamurlanka.	బెండమూరులంక.
	17	Narsapur.	నరసాపురము.
	18	Masulipatam.	మచిలీపట్టణం.
	19	Kottapalem.	కొత్తపాళెం.
	20	Nagavalanka.	నాగయల్లంకా.
	21	Nizampatam.	నిజాంపట్టణం.
	22	Gangadipalem.	గంగాడిపాలయం.
	23	Penumudi.	పిన్నమూడి.
	24	Morutota.	మూరటుటా.
	25	Bodivanipalem.	బాడువానిపాలయం.
Nellore	26	Ipurpalem.	ఇపూరుపాళెం.
	27	Mottupalli.	మోటుపల్లి.
	28	Kottapatam.	కొత్తపట్టణం.
	29	Itamukala.	యాతముక్కల.
	30	Pakala.	పాకల.
	31	Ramapatam.	రామయ్యపట్టణం.
	32	Channayapalem.	చెన్నయ్యపాళెం.
	33	Tummalapenta.	తుమ్మలపెంట.
	34	Juvaladinne.	జువ్వలదినే.
	35	Iskapalli.	ఇశుకపల్లి.
Madras	36	Ponnepudi.	పొన్నపూడి.
	37	Maipada.	మైపాడు.
	38	Krishnapatam.	కృష్ణపట్టణం.
	38a	Kanuparti.	కానుపర్తి.
	39	Pamanji.	పామంజి.
	40	Tapili.	తూపిలి.
	41	Dugarazupatam.	దుగరాజపట్టణం.
	42	Pudi.	పూడి.
	43	Ennore.	ఎన్నూర్.
	44	Madras.	చెన్నపట్టణం.
	45	Covelong.	కోవలం.

List of Ports for the landing and shipment of Goods.—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
South Arcot...	46	Merkanam.	மரக்காணம்.
	47	Cuddalore.	கூடலூர்.
	48	Porto Novo.	பரங்கிப்பேட்டை.
Tanjore ...	49	Kodiempalliem.	கொடியம்பாளையம்.
	50	Tirumalavasal.	திருமலவாசல்.
	51	Tranquebar.	தரங்கன்பாடி.
	52	Nagore.	நாகூர்.
	53	Negapatam.	நாகப்பட்டணம்.
	54	Valangani.	வெளங்கணி.
	55	Topatorai.	தோப்புத்தொரை.
	56	Point Calimere.	கோடிக்கரை.
	57	Muttupettai.	முத்துப்பேட்டை.
	58	Adrapatam.	அதிரம்பட்டணம்.
	59	Krishnajipatam.	கிருஷ்ணஜிபட்டணம்.
	60	Kattumavadi.	காட்டுமாவடி.
	61	Ammapatam.	அம்மாப்பட்டணம்.
	62	Kottaiapatam.	கொட்டைப்பட்டணம்.
	63	Gopalapatam.	கோபாலப்பட்டணம்.
	64	Sundrapandiapatam.	சுந்தரபாண்டியப்பட்டணம்.
	65	Pasipatam.	பாசிப்பட்டணம்.
	66	Damodarapatam.	சாமோதரப்பட்டணம்.
	67	Tondi.	தோண்டி.
	68	Nambidalai.	நம்பிதலை.
Madura ...	69	Puduputam.	புதுப்பட்டணம்.
	70	Carungadu.	காரங்காடு.
	71	Terupalancudi.	திருப்பாலன்குடி.
	72	Devipatam.	தேவிப்பட்டணம்.
	73	Mudiapatam.	முடியப்பட்டணம்.
	74	Attangarai.	ஆத்தங்கரை.
	75	Pillaimadam.	பிள்ளைமடம்.
	76	Emanangundu.	எமனங்குண்டு.
	77	Paumben.	பாம்பன்.
	78	Rameswaram.	ராமேசுவரம்.
	79	Mandapam.	மண்டபம்.
	80	Vedalai.	வெதலை.
	81	Marakayapatam.	மரக்காப்பட்டணம்.

List of Ports for the landing and shipment of Goods.—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
Tinnevely ...	82	Muttupettai.	முத்துப்பேட்டை.
	83	Kilakarai.	கீழ்க்கரை.
	84	Ervadi.	ஏர்வாடி.
	85	Valinokkam.	வலினோக்கம்.
	86	Vaippar.	வைப்பார்.
	87	Tuticorin.	துத்துக்குடி.
Malabar ...	88	Coilpatam.	காயல்பட்டணம்.
	89	Kulasegarapatam.	குலசேகரப்பட்டணம்.
	90	Cochin.	கொச்சி.
	91	Attupuram.	ஆடுபுரம்.
	92	Madayi.	மாலாயி.
	93	Kurkuyi.	கூர்குடி.
	94	Attakuyi.	அடக்குடி.
	95	Chowghat.	சாவகாடு.
	96	Velliangode.	வெலியங்கோடு.
	97	Ponani.	பொன்னாணி.
	98	Kuttayi.	கூடாயி.
	99	Paraparma.	பரபரம்.
	100	Tanur.	தானியூர்.
	101	Parpanangadi.	பரபநங்காடி.
	102	Cadalondi.	கடல்வளதி.
	103	Boypoor.	போய்பூர்.
	104	Molankadava.	மொல்கடவ.
	105	Calicut.	காலிகுட்.
	106	Pudiangadi.	புதியங்காடி.
	107	Elatur.	எலதூர்.
	108	Kapatt.	காபட்.
	109	Quilandy.	கொவில்காடி.
	110	Kolam.	கொல்லம்.
	111	Cuddalore.	கூடலூர்.
	112	Trikodi.	தூக்கோடி.
	113	Kottaiikal.	கொட்டிக்கல்.
	114	Vadakarai or Bdagarni.	வடகரை.
	115	Muttungal.	முதுங்கல்.

List of Ports for the landing and shipment of Goods—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
Malabar	116	Chombayi.	ചൊമ്പായി.
	117	Callayi.	കല്ലായി.
	118	Tellicherry.	തലശ്ശേരി.
	119	Talayi.	തലായി.
	120	Darnapatam.	ധർമ്മപട്ടണം.
	121	Ezhara.	എഴറ.
	122	Cannanore.	കന്നൂർ.
	123	Pndiangadi.	പന്തിയങ്ങാടി.
	124	Baloipatam.	പല്ലിപട്ടണം.
	125	Etticolam.	എട്ടിക്കുളം.
	126	Kayvayi.	കയ്യായി.
	127	Katcaherri.	കാട്കാഴി.
South Canara	128	Bekal.	ബേക്കൽ.
	129	Kasargodi.	കാസർഗോഡ്.
	130	Cumbla.	കുംബള.
	131	Manjeshwar.	മഞ്ജേശ്വർ.
	132	Mangalore.	മംഗളൂർ.
	133	Mulki.	മൂലി.
	134	Padubidri.	പാദുബിദ്രി.
	135	Ernal.	ഈർണൽ.
	136	Uchil.	ഉച്ചിൽ.
	137	Caup.	കാപ്പ.
	138	Udiavar.	ഉദിയാവർ.
	133a	Udipi.	ഉദിപ്പി.
	139	Malpe.	മലപ്പ.
	140	Barkur or Hungarcutti.	ബാർകൂർ - ഹുങ്കർകുട്ടി.
	141	Kundapur.	കുന്ദാപുർ.
	142	Nayakankotta.	നായകൻകോട്ട.
	143	Baindur.	ബൈൻദൂർ.
	144	Shirur.	ശിരൂർ.

N.B.—Principal Ports at which there is a Superintendent or Assistant Superintendent are printed in large type, Subordinate Ports are printed in small type.

Order 75, para. 6.]

RATES OF WHARFAGE IN THE MOFUSSIL.

Per month.			Per month.				
	RS.	A.	P.		RS.	A.	P.
Beer, whole pipes, butt, or punchen.....	0	12	0	China paper, per case.....	0	2	0
Beer, half pipe, or hogshead.....	0	6	0	Do. cases of Nankin, Cassia, camphor, silk, aniseed, &c., per case ..	0	3	0
Beer, quarter pipe.....	0	3	0	Ginger or turmeric, per 100 bazaar maunds....	3	0	0
Large casks containing glass or earthenware....	1	0	0	Betel-nut, per bazaar maund.....	0	0	6
Tierce do. do. or provisions.....	0	12	0	Cloves, do. do.	0	1	0
Large crates, 12 dozen bottles.....	0	6	0	Coffee, pepper, cardamom, cumminseed, aniseed, in bags or bales, per bazaar maund.....	0	1	0
Small crates, 6 or 8 dozens more or less.....	0	4	0	Spirits, hogshead.....	1	0	0
Wines, butt or pipe.....	2	0	0	Do. in bottle case of 1 dozen.....	0	1	0
Do. half pipe or hogshead.....	1	0	0	Do. above 1 and 3 doz.	0	1	6
Do. quarter pipe.....	0	8	0	Do. 3 dozens.....	0	2	0
Do. chests above 12 dozen size.....	0	8	0	Do. above 3 and under 6 dozens.....	0	3	0
Do. do. of 12 dozen or above 6 dozens.....	0	6	0	Do. 6 dozens.....	0	4	0
Do. do. of 6 do. or 3 do.....	0	3	0	Do. for every dozen in excess of 6 doz. size...	0	0	9
Do. quarter chest, or 3 dozens.....	0	2	0	British Piece Goods, per case above 12 dozens...	0	8	0
Do. all boxes under 3 dozens and above 1 doz.	0	1	0	Do. do. per case of 12 dozens or above 6 doz.	0	6	0
Do. one dozen boxes...	0	0	9	British Piece Goods, per case of 6 doz. or above 3 dozens.....	0	3	0
Spirits, per pipe.....	2	0	0	Do. do. do. 3 do. or less.....	0	2	3
Canvas, per bale.....	0	3	0	Do. do. per bale of size of bale of twist of 4 to 500 lbs.....	0	6	0
Silk do.	0	6	0	Do. do. per bale of smaller size	0	4	0
Do. Piece Goods per case.	0	6	9	Twist of all sorts, per bale of or 500 lbs.....	0	6	0
Indigo, per chest.....	0	6	0	Do. do. of smaller size	0	4	0
Opium.....	0	6	0	Metals, per bazaar maund	0	0	6
Cotton, hemp, jute and safflower, per bale of 300 lbs.....	0	4	0	Sugar, spices, or any other similar articles, per hogshead.....	0	8	0
Sugar, rice, and seeds, per 100 bazaar maunds.....	2	8	0	Do. do. do. do. per tierce	0	4	0
Cutch, per 100 bazaar maunds.....	2	0	0				
Shell lac and lac dye, per chest.....	0	4	0				
Vermillion, per box.....	0	2	0				
Arsenic do.	0	3	0				
Brass leaf, per box.....	0	2	0				

Rates of Wharfage in the Mofussil—(continued.)

	Per month.				Per month.		
	RS.	A.	P.		RS.	A.	P.
Sugar-candy, per tub.....	0	0	6	Tobacco, unmanufactured,			
Tea, per whole chest.....	0	2	0	per 1 maund bale.....	0	2	0
Do. do. smaller box....	0	1	0	Gunnies, per large bale...	0	8	0
Paint, per keg of 56 lbs...	0	0	6	Do. do. smaller do...	0	6	0
Salmon, herrings, or other				Cow hides, per large bale.	0	12	0
fish, per keg	0	0	6	Do. do. smaller do...	0	8	0
Turpentine, linseed, or				Goat skins, per bale.....	0	8	0
other vegetable oil per				Quick-silver, per bazaar			
jar.....	0	2	0	maund.....	0	2	0
All cordage, per cwt.....	0	1	0	Tin plates, per box.....	0	0	6
Rosin or dammer, per				Bricks, per 1,000	1	0	6
bazaar maund.....	0	1	0				

Order 84, para. 7.]

FORMS OF ABKARI ADVERTISEMENT.

(1) *Excise Districts—Arrack.*

Tenders are hereby invited for the exclusive privilege of manufacturing and selling country spirits and arrack in the districts and parts of districts from the to the

subject to the conditions hereinafter set forth.

The privilege will not include the sale of toddy, of European wines and spirits or of beer, or the manufacture of beer; and the Collector shall be at liberty to issue licenses for these purposes, provided that no license shall be issued for the manufacture of country beer until the consent of the Board of Revenue has been obtained. When bodies of troops pass through the district or tract they may at the option of Government, and the privilege notwithstanding, be supplied with arrack by a separate contractor. Further, it is hereby notified that spirits manufactured in the country by the European process will under Section 12 of the Abkari Act be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea, and will be allowed into the market for sale: but the sale of such spirits in the shops licensed for the sale of country spirits and arrack will in no case be permitted.

2. Tenders are to specify the minimum revenue which the tenderers will guarantee to Government if the exclusive privilege above described is granted to them, and state the security which

they are prepared to offer for the fulfilment of their engagement. Each tender must be accompanied by a deposit of Rupees in cash and enclosed in a cover superscribed with the words, "Tender for the exclusive privilege of making and selling arrack in .". It must be sent to the Collector of the district to which it refers so as to reach him on or before the , after which no tender will be received. The tenders will be opened by the Collector in public and before any tenderers who are present at the Cutcherry on the at 12 o'clock noon. The final disposal of the tenders will rest with the Board of Revenue, to whom the Collector will forward all the tenders he receives. The Board will have full power to accept the tender which they consider most advantageous to the public interests. The decision of the Board will be announced on or before the , and communicated direct to the tenderers, and the deposits will then be returned to the unsuccessful tenderers on their application to the Collector.

3. The party whose tender is accepted shall, within one fortnight after the Board's decision has been communicated to him, deposit with the Collector a sum in cash or Government Securities endorsed to the Collector, which, with the deposit of Rupees made at the time of the tender, is equal to one-tenth of the annual revenue which the tenderer has offered to guarantee, and if he fails to do so, the deposit already made will be forfeited, the Board's decision accepting his tender will be cancelled, and the Board will come to a new decision on the tenders already received, or call for further tenders or dispose of the exclusive privilege in some other way.

4. The party whose tender has been accepted shall further, on or before the , deposit with the Collector a sum in cash or Government Promissory Notes endorsed to the Collector, which, with the sum before deposited, is equal to one-fourth of the annual revenue which the tenderer has offered to guarantee or he may deposit security, if any security has been previously approved by the Board of Revenue for the same amount, and if he fails to do so, the Board's decision accepting the tender will be cancelled, the deposits already made will be forfeited, and the Board will come to a new decision on the tenders already received or dispose of the exclusive privilege in some other way. If approved security for the full amount of one-fourth of the guaranteed revenue is deposited, the previous deposits of cash or Promissory Notes will be returned.

5. When the deposit of the _____ as described above is made, the party whose tender and final deposit have been accepted shall execute an agreement binding the said party to confirm to the conditions hereinafter set forth, and if he fails or refuses to sign the agreement, a copy of which may be obtained from the Collector by the _____, all deposits already made will be forfeited and the exclusive privilege will be assigned otherwise as the Collector may determine.

6. As soon as the agreement has been executed, the Collector will issue a license assigning to the party whose tender has been accepted and who has made the deposits and executed the agreement the exclusive privilege described in the first clause of this notice subject to the following conditions:—(1.) Excise duty of the amount specified in the schedule annexed shall be paid on every Imperial gallon of spirits issued by the holder of the license, less $2\frac{1}{2}$ per cent. allowed for wastage.* The payments of excise duty shall be made on or before the 25th of the month following that on which the liquor is issued, and interest at 6 per cent. shall be paid on all arrears left outstanding on that date. Such arrears shall be recoverable by attachment and sale of the property of the holder of the license as provided in Section 10, Madras Act III of 1864. One-fourth of the annual revenue which the holder of the license has guaranteed, shall be paid into the District Treasury by the 25th October, one-half by the 25th January, three-quarters by the 25th April in each fasli, (the revenue year beginning with the 1st July and ending with 30th June), and the whole by the 25th July in the next fasli, and if the payments of excise duty do not satisfy these requirements, they shall be supplemented to the necessary extent. Interest at 6 per cent. shall be paid on all arrears left outstanding on the dates mentioned in this clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the license cancelled and recover all arrears with interest at 6 per cent. either by means of the security which has been deposited, or by attachment and sale of property, or by both. No credit towards making up the guaranteed revenue shall be allowed on account of excise duty which may have been already paid on any balance of liquor remaining in depôts from the present contract or which may come into

* In the Bellary Cantonment zone.

the possession of the holder of the license.* (2.) Distilleries and depôts shall be established at the place or places approved by the Collector and nowhere else, and shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. If the Collector shall consider the building or place proposed for use as a distillery to be insecure or such as cannot be properly guarded, he shall be at liberty subject to the orders of the Board of Revenue to forbid its use as a distillery or to require such alterations or works to be carried out as he may consider necessary to fit it for the purpose. The cost (not exceeding Rupees 150 a month for each distillery or depot whence un-excised liquor is issued) of such police guards and gauging establishments as the Collector may consider necessary, shall be paid into the Treasury by the holder of the license monthly on the 1st of each month. No liquor shall be taken out of a distillery until it has been gauged and passed by an official appointed for that purpose by the Collector. The following rules regarding the issue of spirits shall be observed:—(a). Issues shall be of a strength as near as possible to 30° under proof or 60° under proof. (b). No spirit shall be issued at a strength greater than 30° under proof. (c). All liquor issued at a strength above 60° under proof and below 30° under proof, shall be charged the duty on 30° under proof. (d). No liquor shall be issued at a strength below 60° under proof.† (3.) The materials used in distilling shall be of the best quality. No ingredients obnoxious to health shall be used in distilling or put into the spirit after it is made. The holder of the license shall keep true accounts of his receipts and disbursements and of the quantity and strength of the spirit manufactured, issued, and received at each distillery and depôt, and produce them when required for inspection by the Collector or any subordinate whom

* NOTE.—In Districts in which a surcharge of duty on liquor sold within the limits of certain large towns is to be levied, the following Clause should be inserted here:— Besides the rate of excise duty paid at the time of issue from the distillery there shall be paid a surcharge of duty at 8 Annas per gallon at 30° U. P. and at 4 Annas per gallon at 60° U. P. on all spirits sold under the license in shops within the Municipal limits of the towns of —the maximum and minimum prices will be higher than the rates prescribed for sales in the District by the same amount; the amount of such separate guarantee which the tenderers are prepared to make good should be stated in the tenders.

† Issue at 20° U. P. will only be allowed when duty equivalent to the full rate of duty on imported spirits is paid; in such cases a rule similar to rule (c) shall apply as between 20° U. P. and 3° U. P.

he may depute for the purpose. The holder of the license shall also furnish or cause to be furnished such information or returns as may be called for regarding the management of the rent or consumption of spirits in the district or tract under it. (4.) In order that the holder of the license may be enabled to commence with sufficient stock on date of commencement of the lease, he will be allowed to commence distilling one month before that date, provided that no liquor so distilled shall be sold or pass out of the custody of the holder of the license and his employes before the date of commencement of the lease. (5.) Liquor shall not be sold except at shops duly sanctioned. A list of shops already sanctioned may be seen on application to the Collector; and that officer shall be competent, subject to the orders of the Board of Revenue, to permit transfers of shops from one locality to another; to sanction new shops; and on grounds of Police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the arrack sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sun-rise, and all shops shall be closed before 8 P.M., unless for special reasons the Board of Revenue consent to their being kept open longer. An account shall be kept at each shop showing the quantity and strength of the spirits received each day, the quantity of each sort or strength sold, and the price which it is sold at, and the quantity of each sort or strength remaining unsold, and the account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. (6.) Arrack shall be sold unadulterated and undiluted at the strength supplied from the distillery or depôts maintained by the holder of the license, which must be either 30° under proof or 60° under proof. Shopkeepers shall not sell any spirits other than those supplied by the holder of the license, and the prices shall not be above the maximum nor below the minimum specified for each strength in the schedule annexed. Shopkeepers shall use any measures which may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure, 48 of which make an Imperial gallon. Measures shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at the expense of the holder of the license. Each shopkeeper or each

group of shopkeepers, where in the Collector's opinion the shops are sufficiently close together and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than 5 Rupees each as may be prescribed and supplied on payment of cost price to the holder of the license by the Board of Revenue, and the holder of the license shall be bound to apply and pay for a sufficient number of these hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for arrack. No arrack shall be sold or given to any European soldier or sailor or to any European vagrant under escort of the police. All shops for the sale of arrack on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by or encamped in the vicinity. (7.) The holder of the license shall not sub-rent any portion of the exclusive privilege either of manufacture or of sale; nor enter into any agreement in connection with the working of the exclusive privileges which in the opinion of the Board of Revenue is of the nature of a sub-rent. The holder of the license shall cause every person whom he may employ to superintend distilleries or depôts, or place in charge of shops to execute previous to such employment, the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from that date. The holder of the license shall be bound to employ and maintain sufficient establishments for the inspection of shops, and for the prevention of irregularities or malpractices therein contrary to the terms of the licenses or of these conditions and shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage and sale of arrack, a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and dismiss the offender from his service. (8.) The holder of the license shall not hold or have any interest in the exclusive privilege of vending toddy in any part of the district. (9.) The holder of the license shall obey any additional rules which may be prescribed from time to time, under Madras Act III of

1864 by the Board of Revenue, and shall cause the men employed by him in the manufacture, carriage, or sale of liquor to do the same. (10.) If any wilful breach of these conditions is committed by the holder of the license, or with his connivance and privity by any of the men employed by him in the manufacture, carriage, or sale of arrack, the Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at the risk of the holder of the cancelled license or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

(2.) *Rented Districts—Arrack.*

Notice is hereby given that the exclusive privilege of manufacturing and vending country spirits and arrack in the several taluqs or Zemindaries of the _____ District from the _____, subject to the conditions hereinafter set forth, will be sold by public auction at _____ on the _____ at 11 A.M., and if the sale be not completed on that day, on the next following days at the same hour. The exclusive privilege of selling European spirits or wines, or of selling toddy or beer, and the privilege of manufacturing country beer, or of manufacturing rum, &c., by the European method of distillation, are not included in the exclusive privilege to which this notice relates, and the Collector will be at liberty to grant licenses for these purposes, provided that no license for the manufacture of country beer or rum, &c., shall be issued until the consent of the Board of Revenue has been granted. It is hereby notified that spirits manufactured in this country by the European process will, under Section 12 of the Abkari Act, be freely excised at the rate of duty of customs in force for the time being on spirits imported by sea, and will be allowed into the market for sale; but the sale of such spirits in shops licensed for the sale of country spirits and arrack will in no case be permitted. When bodies of troops pass through the district, they may, at the option of Government, be supplied with arrack by a separate contractor.

2. The exclusive privilege already described will be put up at

Taluqs.

Upset Prices.
Rs.

(Here enter.)

the upset price shown in the margin, and will be knocked down to the highest bidder above that price, subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the exclusive privilege. Parties

intending to bid must attend either in person or by duly accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited the sum of Rupees _____. The deposits of all unsuccessful bidders will be returned at the close of the sale. The successful bidder must, on the result of the sale being declared, deposit a further sum to make up the deposit to one-tenth of the amount bid.

3. The successful bidder shall further, on or before the 30th April 1878, deposit such further sum in cash or Government Promissory Notes endorsed to the Collector, as with the first and second deposits, will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the exclusive privilege, and if he fails to do so, the deposits already made will be forfeited, and the exclusive privilege will be resold at such time and place as the Collector may determine, or be otherwise disposed of.

4. Resales effected under clauses 2 and 3 will be at the risk of the defaulting bidder who will forfeit all gain, and in the event of a loss by the resale, will make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale, and the total amount payable by the successful bidder at the resale.

5. The purchaser of the exclusive privilege, besides being subject to all the provisions of Madras Act III of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth, and the agreement shall be executed on or before the 15th May 1878. If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector on or before that date, all deposits already made will be forfeited and the exclusive privilege will be resold at the risk and loss of the first purchaser as set forth in clause 4, or otherwise disposed of. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed, the Collector will issue a license, assigning to the purchaser the exclusive privilege described in the first clause of this notice subject to the following conditions:—(1.) The annual amount for which the exclusive privilege has been sold shall be paid in the following instalment:—[Here enter.] Interest at 6 per cent. per annum shall be paid on all arrears. In the event of any default the Collector shall have power to take the right of manufacturing country spirit, and of vending such spirit and arrack under Government management at the risk of the defaulter, or to declare the license forfeited, and resell the exclusive privilege at the risk of the defaulter. In every case all arrears will be recoverable by attachment and sale of property under Madras Act III of 1864.* (2.) Stills or distilleries shall not be opened except at the places determined by the Collector, a list of which may be obtained from him.† The materials used in distilling shall be of the best quality; and no ingredient, obnoxious to health, shall be used in distillation, or put into the spirit to increase its intoxicating power, or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort or strength issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. The holder of the license shall also furnish or cause to be furnished such information or returns as may be called for regarding the management of the exclusive privilege or consumption of spirits in the tract to which it extends. Distilleries shall always be open to inspection by the Collector or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shopkeepers who are to sell it at 30° under proof or 60° under proof. (3.) Liquors shall not be sold except at shops duly sanctioned. A

* A special clause is to be here entered in notices relating to Amani farms, viz those which are to be retained under the direct management of the renters, the number of stills being restricted and sub-renting being prohibited, as follows:—The exclusive privileges shall not be sub-rented, nor shall any agreement be entered into in connection with the working of either of them, which, in the opinion of the Board of Revenue, is of the nature of a sub-rent. The liquor shall be manufactured under the orders of the holder of the license at one or at most two distilleries in a taluq and supplied thence to the shops or depôts.

† A special clause is here to be inserted where the number of stills is restricted as follows:—The number of stills shall not exceed one for every shops.

list of shops already sanctioned may be seen on application to the Collector, and will be produced at the time of sale. The Collector shall, subject to the orders of the Board of Revenue, be competent to permit transfers of shops from one locality to another; to sanction new shops; and on grounds of Police, good order, or public expediency, to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shopkeeper and the price of the several sorts or strength of the liquor sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sunrise, and all shops shall be closed by 8 P.M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold, and the price at which it is sold, and the balance and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. No ingredient, obnoxious to health, shall be put into the liquor. In shops supplied with spirit by the holder of the license, the spirit shall be sold unadulterated and undiluted at the strengths supplied by him, elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum:—Shopkeepers shall use any measures that may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at the expense of the holder of the license. Each arrack shopkeeper or group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close to each other, and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than 5 Rupees each as may be prescribed and supplied on payment of cost price to the holder of the license by the Board of Revenue, and the holder of the license shall be bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to any European soldier or sailor or to any member of the Police

whilst on duty, or to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during its march encamped in the vicinity. (4.) The holder of the license shall cause all persons whom he may employ to superintend distilleries or depôts, or place in charge of shops, [or to whom he may sub-rent any portion of the exclusive privilege]* to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the date of commencement of the lease shall be deposited with the Collector within one month from that date. Moreover the holder of the license shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage, or sale of liquor, a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he shall bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and dismiss the offender from his service. (5.) The holder of the license will have no claim to the use of trees growing on Government waste. [He will be at liberty to draw toddy for distillation from any trees in Government waste lands which the Collector may assign for the purpose, to make arrangements with private owners of trees for the supply of toddy, and to grant permits for the transport of such toddy to the place of distillation.]† (6.) The holder of the license shall not hold or have any interest in the exclusive privilege of selling toddy in the part of the district to which his license relates. (7.) The holder of the license shall obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and shall cause the persons employed by him in the manufacture, carriage, or sale of liquor to do the same. (8.) If any wilful breach of these conditions is committed by the holder of license or with his connivance and privity by any of the persons employed by him in the manufacture, carriage, or sale of liquor [or to whom he sub-rents any portion of the exclusive privilege,]‡ the Collector

* To be inserted only in notices relating to farms not under the Amani system.

† To be inserted only when the renter is to be allowed to make arrack from toddy.

‡ Only in non-Amani farms, as above.

shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at the risk of the holder, or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

(3.) *All Districts—Toddy.*

Notice is hereby given that the exclusive privilege of manufacturing and vending toddy in the several taluqs or Zemindaries of the District from the to the subject to the conditions hereinafter set forth will be sold by public auction at on the at 12 o'clock noon, and if the sales be not completed on that day, on the next following days at the same hour. The privilege will not include the manufacture or sale of any liquor except toddy, and the Collector will be at liberty to issue licenses for the sale of European liquors, for the manufacture and sale of country beer, and for the manufacture of rum, &c., by the European method of distillation. Moreover, when bodies of troops pass through the district, they may at the option of Government be supplied with toddy by a separate contractor.

2. The exclusive privilege above described will be put up for auction at the annual upset price shown in the margin, and will be knocked down to the highest bidder above that price subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the exclusive privilege. Parties intending to bid must attend either in person or by duly accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited Rupees. The deposits of all unsuccessful bidders will be returned at the close of the sale. The successful bidder must, on the result of sale being declared, deposit a further sum of Rupees, on failure of which the deposit already made will be forfeited, and the exclusive privilege will be resold at such time and place as the Collector may determine or be otherwise disposed of.

3. The successful bidder shall further on or before the 30th April 1878, deposit such further sum in cash or Government Pro

missory Notes endorsed to the Collector as with the first and second deposits, will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the exclusive privileges, and if he fails to do so the deposits already made will be forfeited and the exclusive privilege will be resold at such time and place as the Collector may determine, or be otherwise disposed of.

4. Resales effected under clauses 2 and 3 will be at the risk of the defaulting bidder, who will forfeit all gain and in the event of a loss by the resale, will make good the deficiency between the total amount payable by him for the whole period under the term, of the original sale, and the total amount payable by the successful bidder at the resale.

5. The purchaser of the exclusive privilege besides being subject to all the provisions of Madras Act III of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth and the agreement shall be executed on or before the 15th May 1878. If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector on or before that date; all deposits already made will be forfeited, and the exclusive privilege will be resold at the risk and loss of the first purchaser as set forth in clause 4 or otherwise disposed of. In the case of the purchaser's death after signing the agreement it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed the Collector will issue a license, assigning to the purchaser the exclusive privilege described in the first clause of this notice subject to the following conditions. (1.) The annual amount for which the exclusive privilege has been sold shall be paid in the following instalments:— [Here enter.] Interest at 6 per cent. per annum shall be paid on all arrears. In the event of any default the Collector shall have power to take the right of vending toddy under the Government management at the risk of the defaulter, or to declare the leases forfeited and resell the exclusive privilege at the risk of the defaulter. In any case all arrears will be recoverable by attachment and sale of property under Madras Act III of 1864. (2.) The holder of the license shall keep true accounts of his receipts and disbursements, and full information as to sub-rents, dowles, and agreements formed with shopkeepers and details of management; and shall furnish to the best of his ability such returns as may be called for. (3.) Toddy shall not be sold except at shops duly sanctioned. A list of

shops already sanctioned may be seen on application to the Collector and will be produced at the time of sale. The Collector shall, subject to the orders of the Board of Revenue, be competent to permit transfers of shops from one locality to another; to sanction new shops; and on grounds of Police, good order or public expediency to order shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shopkeeper and the price of the toddy sold by him in the vernacular of that part of the district in which the shop is situated. No shop shall be open before sunrise, and all shops shall be closed by 8 P.M. An account shall be kept in each shop, showing the quantity of toddy brought to the shop each day, the quantity sold, and the price at which it is sold, the balance, and the manner in which it is disposed of, and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. The distillation of toddy [except by a person licensed to manufacture arrack] is absolutely prohibited.* No ingredient obnoxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason. The price at which toddy sold shall not be below the following minimum:—Shopkeepers shall use any measures that may be prescribed by the Board of Revenue, and pending further orders shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at the expense of the holder of the license. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity. (4.) The holder of the license shall cause all persons whom he may place in charge of toddy-shops, or to whom he may sub-rent any portion of the exclusive privilege to execute previous to such employment the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the

* The portion in brackets to be inserted only in districts in which the arrack reuter has been accustomed and is allowed to make arrack from toddy. It will be omitted in notices relating to excise districts.

date of commencement of lease shall be deposited with the Collector within one month from the date. Moreover, the holder of the license shall use his best endeavours to secure on the part of all persons employed by him in drawing, carrying, or selling toddy strict adherence to the provisions of their engagements and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he shall bring the circumstances to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and dismiss the offender from his service.

(5.) The holder of the license will be allowed the use of toddy trees growing on Government waste land as customary hitherto. The Collector may, however, at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any particular Government waste land; and in such case or in the event of such land being granted for cultivation the holder of the license shall have no claim for compensation. [Further when the arrack renter is allowed to distil arrack from toddy, the Collector shall be at liberty to allot trees on Government waste if he thinks fit to the arrack renter whence toddy for such purpose may be obtained; the arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the purchase of toddy drawn from the same, and to grant permits for the transport of any such toddy to the place of distillation; and the holder of the license shall not in any way impede or obstruct the arrack renter or persons under engagements with him in obtaining or furnishing supplies of toddy for distillation.]* The holder of the license shall not in any way meddle with or use cocoanut, date, palmyra, or other trees growing in Putta or Inam lands or in backyards or land the property of any individual without the permission of the owner. (6.) The holder of the license shall not hold or have any interest in the exclusive privilege of manufacturing and selling arrack in the part of the district to which his license relates. The holder of the license shall obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and shall cause the persons employed by him in drawing, carrying or selling toddy to do the same. If any willful breach of these conditions is committed by the holder of the license or with his connivance and privity by any of the persons employed by him in drawing, carrying, or selling toddy, or to whom he sub-rents any portion of the exclusive privilege, the

* Vide note above.

Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege of vending toddy at the risk of the holder or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

Order 86.]

FORMS OF ABKARY LICENSES AND ENGAGEMENTS.

B. (1).

Engagement to be executed by Arrack renters of Excise Districts.

I, being appointed by
Collector of Renter of the exclusive privilege of manu-
facturing and vending country spirits and arrack only within the
limits of from to
do hereby bind myself, my heirs, and assigns as
follows:—*

1. The privilege to which this engagement relates shall not be held to include the sale of toddy, of European wines and spirits or of beer, the manufacture of country beer, or the exclusive privilege of manufacture of spirits by the European method of distillation or the exclusive privilege of the sale of such spirits, and the Collector shall be at liberty to issue licenses for these purposes provided that no license for the manufacture of country beer or of spirits by the European method of distillation shall be issued without the sanction of the Board of Revenue. Spirits manufactured by the European process may, under section 12 of Madras Act III of 1864, be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea and may be allowed into the market for sale.

2. †I will pay an excise duty of the following amount on every

* The first clause of the license shall be as follows:—

I, Collector of, being duly authoris-
ed by the Board of Revenue under the provisions of Madras Act III of 1864, hereby
appoint Renter, &c., to the said
having bound himself, his heirs, and assigns as follows:—

† Note.—In districts in which the surcharge system is in force the following should be substituted as clause 2:—I will pay an excise duty of the following amount—on every Imperial gallon of spirit issued by me minus 2½ per cent. for wastage. Besides the rate of excise duty paid by me at the time of issue from the distillery, I will pay a surcharge of duty at eight annas per gallon at 30° under

Imperial gallon of spirit issued by me (minus $2\frac{1}{2}$ per cent. for wastage*—:)

I will make these payments of excise duty on or before the 25th of the month following that on which the liquor is issued, and interest at 6 per cent. shall be paid by me on all arrears left outstanding on that date. Such arrears shall be recoverable by attachment and sale of my property as provided in Section 10, Madras Act III of 1864. I hereby guarantee that the total revenue which I will pay to Government in and for each year shall not be less than Rupees

one-fourth of which shall be paid into the District Treasury by the 25th October, one-half by the 25th January, three-quarters by the 25th April in each fasli (the revenue year beginning with the 1st July and ending with the 30th June), and the whole by the 25th July in the next fasli, and if the payments of excise duty do not satisfy these requirements, they shall be supplemented by me

proof and four annas per gallon at 60° under proof on all spirits sold under the license in shops within the Municipal limits of the town of

Payments of excise duty on the quantity of liquor issued from the distillery shall be made monthly on or before the 25th of the month following that in which the liquor is issued and surcharge of duty shall be payable fortnightly, the sum due on the quantity sold during the first half of the month being paid on the 25th of the month, and that due on the sales of the last half of the month being paid on the 10th of the following month, and interest at 6 per cent. shall be paid by me on all arrears left outstanding on the above dates. Such arrears shall be recoverable by attachment and sale of my property as provided in Section 10, Madras Act III of 1864. I hereby guarantee that the amount of the aforesaid surcharge payable by me in and for each year shall not be less than Rs.

and that the total revenue which I will pay to Government in and for each year inclusive of such surcharge shall not be less than Rupees , one-fourth of which shall be paid into the District Treasury on the 15th October, one-half by the 25th January, three-quarters by the 25th April in each fasli (the Revenue year beginning with the 1st July and ending with the 30th June), and the whole by the 25th July in the next fasli; and if the payments of excise duty do not satisfy these requirements, they shall be supplemented by me to the necessary extent. Interest at 6 per cent. shall be paid on all arrears left outstanding on the dates mentioned in this clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the license cancelled, and recover all arrears with interest at 6 per cent., either by means of security which has been deposited, or by attachment and sale of property, or by both. I will not claim any credit towards making up the guaranteed revenue on account of excise duty which may have been already paid on any balance of liquor remaining in depôts from the present contract which may come into my possession.

* In the Bellary Cantonment portion in brackets should be omitted.

to the necessary extent.* Interest at 6 per cent. shall be paid on all arrears left outstanding on the dates mentioned in this clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the license cancelled and recover all arrears with interest at 6 per cent., either by means of the security which has been deposited, or by attachment and sale of property, or by both. I will not claim any credit towards making up the guaranteed revenue on account of excise duty which may have been already paid on any balance of liquor remaining in depôts from the present contract or which may come into my possession.

3. Distilleries and depôts shall be established by me at the place or places approved by the Collector and nowhere else, and shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. If the Collector shall consider the building or place proposed by me for use as a distillery to be insecure or such as cannot be properly guarded, he shall be at liberty to forbid its use as a distillery, or to require such alterations or works to be carried out as he may consider necessary to fit it for the purpose, and I will conform to his orders accordingly. The cost (not exceeding Rupees 150 a month for each distillery or depôt whence unexcised liquor is issued) of such Police guards and gauging establishments, as the Collector may consider necessary, shall be paid into the Treasury by me monthly on the first of each month.† No liquor shall be taken out of a distillery

* NOTE.—The following special condition has been sanctioned for insertion here as regards the Nilgiri and Wynnad farms which are conjointly held by one renter:— In the event of my electing to supply both the Nilgiri District and the Wynnad Taluq of Malabar wholly or in part from the same distillery or place, I will declare for which tract each consignment of liquor issued is intended, and the duty shall be credited accordingly; otherwise the duty shall be taken to the credit of the farm to which, the distillery or place where duty is levied is attached. Payments in excess of the guaranteed revenue for either the Nilgiri District or the Wynnad Taluq of Malabar shall be set against deficiency in the other.

† NOTE.—To be modified as follows where issues at 20° under proof are specially allowed:—

- (a.) Issues shall be of a strength as near as possible to 20° under proof, 30° under proof, or 60° under proof.
- (b.) No spirit shall be issued at a strength greater than 20° under proof.
- (c.) All liquors issued at a strength above 30° under proof and below 20° under proof shall be charged the duty on 20° under proof.
- (d.) All liquors issued at strength above 60° under proof and below 30° under proof shall be charged the duty on 30° under proof.
- (e.) No liquor shall be issued at a strength below 60° under proof.

until it has been gauged and passed by an official appointed for that purpose by the Collector. The following rules* regarding the issue of spirits shall be observed:—

4. The materials used by me in distilling shall be of the best quality. No ingredients noxious to health shall be used in distilling or put into the spirit after it has been made. I will keep true accounts of my receipts and disbursements, and of the quantity and strength of the spirit manufactured, issued, and received at each distillery and depôt, and produce them, when required to do so, for inspection by the Collector or any subordinate whom he may depute for the purpose. I will also furnish or cause to be furnished such information or returns as may be called for regarding the management of the rent or consumption of spirit in the district or tract under it.

5. In order that I may be enabled to commence with sufficient

* (a).—Issues shall be of a strength as near as possible to 30° under proof, or 60° under proof.

(b).—No spirit shall be issued at a strength greater than 50° under proof.

(c).—All liquor issued at a strength above 60° under proof and below 30° under proof shall be charged the duty on 30° under proof.

(d).—No liquor shall be issued at a strength below 60° under proof.

* When renters are specially permitted to supply liquor from distilleries situated outside the districts of the farm the following should be here inserted:—

"Having been permitted by the Board to supply the liquor required for consumption in the Tanjore District under the present contract from my distilleries in the South Arcot District, I agree to the following terms:—

1st.—That I will construct a distillery or distilleries in the Tanjore District at any time upon notice at the discretion of the Board being given to me that I am required to do so.

2nd.—That I will comply with such regulations as to the despatch of such liquor from my distilleries in South Arcot as the Collector, under the orders of the Board of Revenue, may prescribe, and will cause all liquor despatched under such regulations to be passed into one or more properly secured central depôts in the Tanjore District, maintaining a Police guard and gauging establishment for each such depôt to be termed a depôt of excise.

3rd.—That I will pay duty according to the strength of the liquor at the rates of excise fixed in my current contract for the arrack rent of the South Arcot District on all liquor which on arrival at the Tanjore depôts of excise may be found deficient on comparison of the quantity and strength received with that despatched, provided that duty shall not be charged on actual wastage in transit within a limit of 2 per cent., such duty to be recoverable by the Collector of Tanjore and credited towards the arrack rent of that district.

No liquor shall be taken out of a depôt of excise until it has been gauged and passed by an official appointed for that purpose by the Collector, &c., &c."

stock on the , I shall be allowed to commence distilling one month before that date, provided that no liquor so distilled shall be sold or pass out of my custody or that of my employés before the

6. Liquor shall not be sold except at shops duly sanctioned. Shops shall not be opened except at the places determined by the Collector who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shopkeeper and the price of the arrack sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise and all shops shall be closed before 8 p. m. unless for special reasons the Board of Revenue consent to their being kept open longer. An account shall be kept at each shop showing the quantity and strength of the spirits received each day, the quantity of each sort or strength sold, the price at which it is sold and the quantity of each sort or strength remaining unsold, and the account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for.

7. Shopkeepers shall not sell any spirits other than those which have been supplied by me, and the same shall be sold undiluted and undiluted at the strength supplied from the distilleries or depôts maintained by me which must be either 30° under proof or 60° under proof or both and the prices shall not be above the maximum nor below the minimum specified for each strength below.

I will not permit spirits manufactured by the European method of distillation and excised under Section XII of Madras Act III of 1864 to be sold in shops licensed for the sale of country spirits and arrack under this engagement.

8. Shopkeepers shall use any measures which may be prescribed by the Board of Revenue and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at my expense. Each shopkeeper or each group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close together and there is no objection on

other grounds, shall be in possession of such simple form of hydrometer not costing more than Rupees 5 each, as may be prescribed and supplied on payment of cost price to me by the Board of Revenue, and I am bound to apply and pay for a sufficient number of these hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel or other property shall not be received in barter or pawn for arrack. No arrack shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of arrack on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by or encamped in the vicinity. Troops passing through the district or tract may, at the option of Government, be supplied with arrack by a separate Abkari contractor, no compensation being in such case claimable by me.

9. I will not sub-rent any portion of the exclusive privilege either of manufacture or of sale, nor enter into any agreement in connection with the working of the exclusive privileges which, in the opinion of the Board of Revenue, is of the nature of a sub-rent. I will cause every person whom I may employ to superintend distilleries or depôts, or place in charge of shops, to execute previous to such employment the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the date of commencement of leave shall be deposited with the Collector within one month from that date. I am bound to employ and maintain sufficient establishments for the prevention of illicit manufacture and sale, for the inspection of shops, and for the prevention of irregularities or malpractices therein contrary to the terms of the licenses or of these conditions, and will use my best endeavours to secure on the part of all persons employed by me in the manufacture, carriage, and sale of arrack, a strict adherence to the provisions of the engagements entered into by them and of the law and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and dismiss the offender from my service.

10. I will not hold or have any interest in the exclusive privilege of vending toddy in any part of the district.

11. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause those employed by me in the manufacture, carriage, or sale of liquor to do the same.

12. If any wilful breach of these conditions is committed by me, or with my connivance and privity by any of the persons employed by me in the manufacture, carriage, or sale of arrack, the Collector shall have power to declare the deposit forfeited and to cancel the license and either re-sell the exclusive privilege at my risk or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of my property under Madras Act III of 1864.

B (2)

Engagement to be executed by Arrack renters of Farmed Districts.

I, _____, being appointed by _____, Collector of _____, renter of the exclusive privilege of manufacturing and vending country spirits and arrack only within the limits of _____ from the _____ to the _____, do hereby bind myself, my heirs, and assigns as follows:—*

1. The privilege to which this engagement relates shall not be held to include the sale of toddy, of European wines and spirits or of beer, the manufacture of beer or the exclusive privilege of manufacture of spirits by the European method of distillation or the exclusive privilege of the sale of such spirits, and the Collector shall be at liberty to issue licenses for these purposes, provided that no license for the manufacture of country beer or of spirits by the European method of distillation shall be issued without the sanction of the Board of Revenue. Spirits manufactured by the European process may, under Section 12 of Madras Act III of 1864, be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea and may be allowed into the market for sale.

* The first clause of the license shall be as follows:—

I, _____, Collector of _____, being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864, hereby appoint _____, renter, &c., to _____ the said _____ having bound himself, his heirs, and assigns as follows:—

2. I will pay the annual amount for which the exclusive privilege has been sold in the following instalments :—

Interest at 6 per cent. per annum shall be paid by me on all arrears. In the event of any default, the Collector shall have power to take the right of manufacturing country spirit, and of vending such spirit and arrack under Government management at my risk, or to declare the license forfeited and resell the exclusive privilege at my risk. In every case all arrears will be recoverable from me by attachment and sale of property under Madras Act III of 1864.

[The exclusive privilege shall not be sub-rented by me, nor shall any agreement be entered into in connection with the working of either of them which, in the opinion of the Board of Revenue, is of the nature of a sub-rent. The liquor shall be manufactured under my orders at one or at most two distilleries in a taluq, and supplied thence to the shops or depôts.]*

3. Stills or distilleries shall not be opened by me except at the places named in the annexed list. If the number of stills is specially restricted, here enter. [The number of stills shall not exceed one for every shops.] The materials used by me in distilling shall be of the best quality, and no ingredient obnoxious to health shall be used in distillation or put into the spirit to increase its intoxicating power or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced by me for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. I will also furnish, or cause to be furnished, such information or returns as may be called for regarding the management of the exclusive privilege or consumption of spirits in the tract to which it extends. Distilleries shall always be open to inspection by the Collector or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shopkeepers who are to sell it at 30° under proof or 60° under proof.

4. Liquors shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on

* Special clause to be entered in notices relating to Amami Farms.

grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the several sorts or strengths of liquor sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise, and all shops shall be closed by 8 P.M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold and the price at which it is sold, and the balance and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. No ingredient obnoxious to health shall be put into the liquor. In shops supplied by me with spirit the spirit shall be sold unadulterated and undiluted at the strengths supplied by me. Elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum

I will not permit spirits manufactured by the European method of distillation and excised under Section 12 of Madras Act III of 1864 to be sold in shops licensed for the sale of country spirits and arrack under this engagement.

5. Shopkeepers shall use any measures that may be prescribed by the Board of Revenue and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at my expense. Each arrack shopkeeper or group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close to each other and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than five Rupees each, as may be prescribed and supplied on payment of cost price to me by the Board of Revenue, and I am bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or

detachment of European soldiers is passing by, or during its march encamped in the vicinity; and when bodies of troops pass through the district or tract they may, at the option of Government, be supplied during their march with arrack by a separate contractor, no compensation being claimable by me.

6. I will cause all persons whom I may employ to superintend distilleries or depôts or place in charge of shops (or to whom I may sub-rent any portion of the exclusive privilege)* to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in the manufacture, carriage, or sale of liquor a strict adherence to the provisions of the engagements entered into by them and of the law; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector, in order that the penalties prescribed for the offence may be enforced, and I will dismiss the offender from my service.

7. I will lay no claim whatever to the use of trees growing on Government waste (I shall be at liberty to draw toddy for distillation from any trees in Government waste lands which the Collector may see fit to assign for the purpose, to make arrangements with private owners of trees for the supply of toddy, and to grant permits for the transport of such toddy to the place of distillation).†

8. I will not hold or have any interest in the exclusive privilege of selling toddy in the part of the district to which this engagement relates.

9. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in the manufacture, carriage, or sale of liquor to do the same.

10. If any wilful breach of these conditions is committed by me or, with my connivance and privity, by any of the persons employed by me in the manufacture, carriage, or sale of liquor (or to whom I may sub-rent any portion of the exclusive privilege),‡ the Col-

* The portion in brackets to be omitted in Amani Farms.

† To be inserted only when the renter is to be allowed to make arrack from toddy.

‡ The passage in brackets to be omitted in Amani Farms.

lector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at my risk, or take it under Government management, and in every case arrears, shall be recoverable by attachment and sale of property under Madras Act III of 1864.

B (3).

Engagement to be executed by Toddy renters.

I, _____, being appointed by _____, Collector of _____, renter of the exclusive privilege of manufacturing and* vending toddy (fermented palm-juice) within limits of _____ from the _____ to the _____, do hereby bind myself, my heirs, and assigns as follows:—†

1. The privilege to which this engagement relates shall not be held to include the manufacture or sale of any liquor except toddy, and the Collector shall be at liberty to issue licenses for the sale of European liquors, for the manufacture and sale of country beer and for the manufacture of spirits by the European method of distillation.

2. I will pay the annual amount for which the exclusive privilege has been sold in the following instalments:—

Interest at 6 per cent. per annum shall be paid by me on all arrears. In the event of any default, the Collector shall have power to take the right of vending toddy under Government management at my risk, or to declare the license forfeited and resell the exclusive privilege at my risk. In any case all arrears will be recoverable from me by attachment and sale of property under Madras Act III of 1864.

3. I will keep true accounts of my receipts and disbursements and full information as to sub-rents, dowers, and agreements formed with shopkeepers and details of managements and shall furnish to the best of my ability such returns as may be called for.

4. Toddy shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops

* The words "manufacturing and" will be omitted in the engagements for toddy in districts in which the arrack renter is allowed to distil from toddy.

† The first clause of the license shall be as follows:—

I, _____, Collector of _____, being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864 hereby appoint _____, renter, &c., to _____, the said _____ having bound himself, his heirs, and assigns as follows:—

from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the toddy sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise, and all shops shall be closed at 8 p.m. An account shall be kept in each shop showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance, and the manner in which it is disposed of, and this account shall be produced when required for inspection by the Collector, or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. The distillation of toddy [except by a person licensed to manufacture arrack] will be absolutely prohibited.* No ingredient obnoxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason. The price at which toddy is sold shall not be below the following minimum :—

5. Shopkeepers shall use any measures that may be prescribed by the Board of Revenue and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at my expense. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity; and when bodies of troops pass through the district they may, at the option of Government, be supplied during their march with toddy by a separate contractor, no compensation being claimable by me.

6. I will cause all persons whom I may place in charge of toddy shops, or to whom I may sub-rent any portion of the exclusive privilege, to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements

* The portion in brackets to be inserted only in districts in which the arrack renter has been accustomed and is allowed to make arrack from toddy. It will be omitted in excise districts.

taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in drawing, carrying, or selling toddy, a strict adherence to the provisions of the engagements entered into by them and of the law; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and I will dismiss the offender from my service.

7. I shall be allowed the use of toddy trees growing on Government waste land as customary hitherto. The Collector may however at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any particular Government waste land; and in such case, or in the event of such land being granted for cultivation, I will lay no claim for compensation. [Further, when the arrack renter is allowed to distil arrack from toddy, the Collector shall be at liberty to allot trees on Government waste, if he thinks fit, to the arrack renter whence toddy for such purpose may be obtained. The arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the purchase or use of the same and to grant permits for the transport of toddy to the place of distillation. I will not in any way impede or obstruct the arrack renter or persons under engagements with him in obtaining or furnishing supplies of toddy for distillation.]*

I will not in any way meddle with or use cocoanut, date, palmyra, or other trees growing in Putta or Inam lands or in backyards or land the property of any individual without the permission of the owner.

8. I will not hold or have any interest in the exclusive privilege of selling arrack in the part of the district to which this engagement relates. *facturing*

9. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in manufacturing, carrying, or selling toddy to do the same. *1072*

10. If any wilful breach of these conditions is committed by

* Vide note to paragraph 4. *1062*

me, or, with my connivance and privity, by any of the persons employed by me in manufacturing, carrying, or selling toddy or to whom I may sub-rent any portion of the exclusive privilege, the Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at my risk, or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

C.

Form of License to be issued to persons placed in charge of a shop by Abkarry Renters under the provisions of Section 8 of the Abkarry Act (Madras Act III of 1868.)

I, A. B., Collector of the District of _____, being duly authorized by the Board of Revenue, hereby license you _____, appointed to the charge of a shop (or shops) at _____ by C. D., renter of the exclusive privilege of vending _____ in the _____ of _____, to sell the said liquors at the said shops on the conditions expressed in the subjoined engagement which has been duly executed by you, and a copy of which has been deposited in my office.

This license may be recalled by me otherwise it will remain in force during the currency of the said C. D.'s lease.

Given under my hand and seal this _____ day of _____ in the year 186 _____, at _____

(Signed) A. B., Collector.

D (1).

Engagement by Arrack Shopkeeper.

I, _____ being appointed to the charge of a shop (or shops) at _____ by _____ renter (or sub-renter) of the exclusive privilege of vending arrack in the _____ of _____ do hereby bind myself as follows:—

1st.—To place my license with a duplicate copy of this engagement subjoined thereto in a conspicuous place in my shop.

2nd.—To sell all liquor at the prices inscribed on the sign-board of my shop. To fix in a conspicuous part of the front of my shop a

sign-board, on which my name and the price of the liquor sold by shall be legibly inscribed.

3rd.—To prevent all drunkenness or disorder or gaming within my shop.

4th.—Not to harbor robbers, thieves, or riotous persons, but, on the contrary, to give information to the nearest Magistrate, or Police officer, of any suspected persons who may resort to my shop.

5th.—Not to receive any grain, jewels, goods, wearing apparel or other property in barter or pawn for liquor, but, on the offer of any such, to give information to the nearest public officer.

6th.—Not to allow any quantity of liquor exceeding one Imperial quart to be removed by an individual at one time from my shop under any pretence whatever.

7th.—Not to open my shop before sunrise, not to keep it open after 8 P.M., and not to harbor any person in it during the night.

8th.—Not to sell or give any liquor to any European soldier or sailor, to any member of the Mofussil Police while on duty, nor to any European vagrant under the escort of the Police, nor to sell any liquor on credit.

9th.—To keep an account showing the quantity and strength of the spirit received each day, the quantity of each sort or strength sold, with the price at which it is sold, and the quantity of each sort or strength remaining unsold, and to produce this account when called on to do so by the Collector or any subordinate whom he may depute for that purpose.

10th.—To use any measures that may be prescribed by the Board of Revenue and, pending further orders, to use a dram measure, forty-eight of which make an Imperial gallon.

11th.—To sell arrack unadulterated at 30° or 60° below proof,* and to sell no illicit liquor.

12th.—To keep, if required to do so, a hydrometer of the prescribed description.

13th.—Not to sell liquor at a price above the following maximum nor below the following minimum:—

(Here enter maximum and minimum price fixed for the district or farm and applicable to the shop).

* In licenses for shops in Amani Farms and in excise districts, for "at 30° or 60° below proof, &c.," read "and undiluted at the strength supplied by the distillers and to sell no liquor other than that so supplied."

D (2).

Engagement by Toddy Shopkeeper.

I, _____, being appointed to the charge of a shop (or shops) at _____ by _____ renter (or sub-renter) of the exclusive privilege of vending _____ in the _____ of _____ do hereby bind myself as follows:—

1st.—To place my license with a duplicate copy of this engagement subjoined thereto in a conspicuous place in my shop.

2nd.—To sell all liquor at the prices inscribed on the sign-board of my shop. To fix in a conspicuous part of the front of my shop a sign-board on which my name and the price of the liquor sold by me shall be legibly inscribed.

3rd.—To prevent all drunkenness or disorder or gaming within my shop.

4th.—Not to harbor robbers, thieves, or riotous persons; but, on the contrary, to give information to the nearest Magistrate, or Police officer, of any suspected persons who may resort to my shop.

5th.—Not to receive any grain, jewels, goods, wearing apparel, or other property in barter or pawn for liquor; but, on the offer of any such, to give information to the nearest public officer.

6th.—Not to allow any quantity of liquor exceeding one Imperial quart to be removed by an individual at one time from my shop under any pretence whatever.

7th.—Not to open my shop before sunrise, not to keep it open after 8 P.M., and not to harbor any person in it during the night.

8th.—Not to sell or give any liquor to any European soldier or sailor, to any member of the Mofussil Police while on duty, nor to any European vagrant under the escort of the Police, nor to sell any liquor on credit.

9th.—To keep an account showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance and the manner in which it is disposed of, and to produce this account when called on to do so by the Collector or any subordinate whom he may depute for that purpose.

10th.—To use any measures that may be prescribed by the Board of Revenue and, pending further orders, to use a dram measure, forty-eight of which make an Imperial gallon.

11th.—Not to sell toddy at a price below the following minimum:—

12th.—Not to distil toddy into spirit.

E.

Form of License to be granted under the provisions of Section 8 of the Abkarry Act (Madras Act III of 1864) to persons employed to superintend Distilleries by an Abkarry Renter.

I, A. B., Collector of the District of _____, being duly authorized by the Board of Revenue, hereby license you E. F., employed by C. D., the Abkarry renter of the exclusive privilege of manufacturing and selling _____ in the _____ of _____, to superintend a distillery at _____, to superintend and work the said distillery at the said place on the conditions expressed in the subjoined engagement which has been duly executed by you, and a copy of which has been deposited in my office.

This license may be recalled by me. Otherwise it will remain in force during the currency of the said C. D.'s lease.

Given under my hand and seal this _____ day of _____ in the year 186 _____, at _____

(Signed) A. B., Collector.

F.

Form of Engagement to be executed in duplicate in accordance with the provisions of Section 8 of the Abkarry Act (Madras Act III of 1864) by persons employed to superintend Distilleries under an Abkarry Renter.

I, E. F., being appointed by C. D., renter of the exclusive privilege of manufacturing _____ in the _____ of _____, to superintend a distillery at _____, do hereby bind myself not to mix, or knowingly permit any other person to mix in the liquor distilled in the stills under my charge, any ingredient pernicious to health, such as chunam, oomittakay, or other such noxious material intended to increase the power of the spirit, or to add to its intoxicating quality. Any breach of the above engagement will subject me, under Section 19 of the Abkarry Act, to a fine of Rupees 200 for each offence, and to the forfeiture of my license, and should it amount to the offence of adulteration, will subject me under Section 272 of the Penal Code to be tried by the Magistrate, and to be sentenced to imprisonment and hard labour for six months, and to a fine of Rupees 1,000.

(a) Here enter whether an Abkarry renter or sub-renter or a licensed vendor authorized by the Collector to grant permits.

G. (1).

Engagement to be executed by holders of License for Distillation of Spirits by the European process.

I, _____, being licensed by
Collector of the _____
to establish a distillery at the village of _____ in the
Taluk of _____ in the District of _____

for the distillation of spirits by process similar
to the European system during the Revenue year ending _____
, and to sell the same by wholesale in the event of the
Board of Revenue permitting such spirits to be excised, do hereby
bind myself, my heirs, and assigns as follows :—*

1st.—That the whole of the spirits so distilled by me, unless
they be methyated under the rules prescribed by the Board of
Revenue or be excised under the provisions of Clause 2, Section 12,
of Madras Act III of 1864, shall be exported by sea, or shall be
sold only to the officers of Government empowered to purchase the
same on account of the public service, or to Abkari renters for
retail sale within the limits of their respective farms, and that I
will not directly or indirectly sell or permit to be sold any quantity
of such spirituous liquor to any person other than those to whom
it is hereinbefore declared that such liquor may be lawfully sold.

2nd.—That in the event of the Board of Revenue permitting
the spirit manufactured by me to be excised and brought into the
market for sale, I will pay an excise duty at the rate of Rupees 4,
or at such other rate as may from time to time be fixed as duty on
spirit imported by sea, on every imperial gallon of liquor issued by
me at proof strength and at rates increased in proportion as the
strength of the liquor exceeds proof. I will make these payments
of excise duty on or before the 25th of the month following that on
which the liquor is issued and interest at 6 per cent. shall be paid
by me on all arrears left outstanding on that date, and in the event
of any default in the payments of the excise duty the Collector may
declare the license cancelled and recover all arrears with interest at
6 per cent. by attachment and sale of my property.

* The first clause of the license shall be as follows :—

I, _____, Collector of the District of _____, being duly authorized by
the Board of Revenue under the provisions of Madras Act III of 1864, in considera-
tion of the payment of a fee of one hundred Rupees, hereby license _____ to
establish _____ &c., &c., during the Revenue year ending _____ the said
having bound himself, his heirs and assigns as follows :—

2. The site of the distillery shall be subject to the Collector's
approval, and the building and premises shall be open at all times
to inspection by the Collector or any subordinate whom he may de-
pute for that purpose. If the Collector shall consider the building
or place proposed by me for use as a distillery to be insecure or
such as cannot be properly guarded, he shall be at liberty to forbid
its use as a distillery, or to require such alterations or works to be
carried out as he may consider necessary to fit it for the purpose, and
I will conform to his orders accordingly. The cost (not exceeding
Rupees 150 a month) of such Police guards and gauging establish-
ments as the Collector may consider necessary shall be paid into
the treasury by me monthly on the first of each month. No liquor
shall be taken out of a distillery until it has been gauged and passed
by an official appointed for that purpose by the Collector. The
following rules regarding the issue of spirits shall be observed :—

(a.)—Issues may be of any strength.

(b.)—All liquor issued at a strength at or below proof shall be
charged the duty at proof, and all liquor issued at a strength
greater than proof shall be charged increased duty proportionate to
that strength. I will not sell such spirits in any less quantity than
50 gallons and will obtain a permit under the provisions of Section
15 of Madras Act III of 1864 for the transit of the spirits sold by
me. I will keep true accounts of my receipts and disbursements
and of the quantity and strength of the spirit manufactured at and
issued from the distillery and produce them when required to do so
for inspection by the Collector or any subordinate whom he may
depute for the purpose.

3rd.—I will not directly or indirectly sell or permit to be sold
any quantity of such spirituous liquor to any Non-commissioned
Officer or Soldier without the permission of the Commanding Officer
in writing, nor to any member of the Police while on duty, nor to any
European vagrant under escort without the consent of the escort.

4th.—I will obey any additional rules which may be prescribed
from time to time under Madras Act III of 1864 by the Board of
Revenue, and shall cause the person employed by me in the manu-
facture of liquor to do the same.

5th.—If any wilful breach of these conditions is committed by
me or with my connivance and privity by any of the persons em-
ployed by me in the manufacture of spirit, the Collector shall have
power to cancel the license.

H.

Form of License for the manufacture and wholesale vend of fermented Liquors (Arrack and Toddy excepted.)

I, A. B., Collector of the district of , being duly authorized by the Board of Revenue, under the Abkarry Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees Twenty-five, hereby license C. D. to establish a manufactory during the Revenue year ending June 30th, 186 , at the village of

in the Taluk of in the District of , for the manufacture of the following fermented liquors which are not included in the Abkarry rent of viz., (a)

and to sell the same by wholesale during the same period on the following conditions:—

1st.—That the said C. D., shall not manufacture any spirituous liquor of any description.

2nd.—That, the said C. D. shall not manufacture or sell any fermented liquor other than those included in this license.

3rd.—That the said C. D. shall not sell any liquor in any less quantity than 50 gallons.

4th.—That the said C. D. shall obtain a permit under the provisions of Section 15 of the Abkarry Act for the transit of all liquors sold by him.

5th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue, shall be revocable for any other cause on giving fifteen days' notice of such re-call.

Given under my hands and seal this day of in the year 186 , at

(Signed) A. B., Collector.

N. B.—A breach of any of the conditions of this license will render the above said C. D. liable to the penalties prescribed in the Abkarry Act.

Ha.

Form of License for the manufacture and wholesale vend of country-brewed Beer.

I, A. B., Commissioner of the Nilgiri Hills, being duly authorized by the Board of Revenue under the Abkari Act (Madras Act III. of 1864) in consideration of the payment of an Excise Duty of one anna or 4 annas per Imperial Gallon on Ale, Beer is tried from the distillery according as the alcoholic strength thereof does not

exceed 6 per cent. or is above that limit, hereby license C. D. to establish a Manufactory during the Revenue year ending 30th June 187 at the village of , in the District of the Nilgiri Hills, for the manufacture of Beer which is not included in the Abkari rent of the Nilgiri Hills, and to sell the same by wholesale during the same period subject to the following conditions:—

1st.—That the said C. D. shall not manufacture any spirituous liquor of any description.

2nd.—That the said C. D. shall not manufacture or sell any fermented liquor other than country-brewed beer.

3rd.—That in the manufacture of Beer the said C. D. shall not use or permit to be used any ingredients other than properly prepared Malt, or preparations of it, sugar and hops, with the further proviso that the proportion of sugar shall not exceed 25 per cent.; that the quantity of hops shall not fall short of 3 lbs. per hogshead; and that the Beer shall not contain more than 8 per cent. of alcohol.

4th.—That the said C. D. shall not sell Beer in any less quantity than 50 gallons.

5th.—That the said C. D. shall obtain permits under the provisions of Section 15 of the Abkari Act for the transit of all Beer leaving his factory whether for consumption on the Nilgiris or elsewhere.

6th.—That the said C. D. shall keep correct accounts connected with his Manufactory, showing the materials used in the manufacture, the quantity of beer brewed, and the quantity issued; that such accounts shall be open at all times to the inspection of the Commissioner or any subordinate who may be deputed for the purposes; and that the said C. D. shall furnish such returns as the Board of Revenue may from time to time prescribe.

7th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 at Ootacamund.

(Signed) A. B.

Commissioner.

N. B.—A breach of any of the conditions of this license will render the above said C. D. liable to the penalties prescribed in the Abkari Act.

I.

Form of License for the sale of liquors (other than those included in the Abkari Farm and country-brewed Beer) not to be drunk on the premises.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue under the provisions of the Abkari Act (Madras Act III of 1864) in consideration of the payment of a fee of Rupees 25, hereby license C. D. to vend at in the district of during the Revenue year ending June 30th, 187 , such liquors as may not be included in the Abkari Farm of with the exception of country-brewed beer and to grant permits for the transit within the said district of such quantities of liquor as may have been sold by him not exceeding fifty gallons)* on the following conditions:—

1st.—That the said C. D. shall not sell to any one arrack or toddy (fermented palm-juice), or country-brewed beer, or any liquor included in the Abkari Farm of

2nd.—That the said C. D. shall not permit any person to consume on the said C. D.'s premises any of the liquor sold by the said C. D.

3rd.—That the said C. D. shall not sell or give any liquor to any Non-commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

4th.—That the said C. D. shall not sell liquor to any person in any quantity less than one-sixth of a gallon at a time, and that in sales of bottled liquors one-sixth of a gallon shall be held to be equivalent to one ordinary wine bottle.

5th.—That the said C. D. shall keep accounts showing the quantity of liquor obtained by him for sale, the source whence it has been obtained and the quantity sold and the price realized that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose, and that the said C. D. shall furnish such returns of sales as the Board shall from time to time prescribe.

* To be entered in such licenses only as the Collector thinks proper.

6th.—That this license shall be revocable by me forthwith if the said C. D. fails to conform to any of its conditions, and shall be revocable with the sanction of the Board of Revenue for any other use on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N.B.—Any breach of the conditions of this license will render the aforesaid C. D. liable to the penalties prescribed in the Abkari Act.

Ia.

Form of License for the sale of country-brewed Beer not to be drunk on the premises.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue under the Abkari Act (Madras Act II of 1864), in consideration of the payment of a fee of Rupees twenty-five, hereby license C. D. to vend at in the District of country-brewed beer during the Revenue year ending 30th June 187 (and to grant permits for the transit within the said district of such quantities of country-brewed beer as may have been sold by him not exceeding fifty gallons) (a) on the following conditions:—

1st.—That the said C. D. shall not under this license sell to any one arrack or toddy or any liquor other than country-brewed beer.

2nd.—That the said C. D. shall sell no other beer than such as has been brewed on the Nilgiris by a duly licensed Manufacturer and is of alcoholic strength not exceeding 8 per cent.

3rd.—That the said C. D. shall not permit any person to consume on the said C. D.'s premises any country-brewed beer sold by the said C. D.

4th.—That the said C. D. shall not sell or give any liquor to any Non-Commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

5th.—That the said C. D. shall not sell country-brewed beer to any person in any quantity less than half a gallon at a time and that in sales of bottled beer the said half gallon shall be taken to represent three ordinary wine bottles.

(a) To be entered in such licenses only as the Collector thinks proper.

6th.—That the said C. D. shall keep accounts showing the quantity of country-brewed beer obtained by him for sale, the source whence it has been obtained, and the quantity sold; that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose; and that the said C. D. shall furnish such returns of sales as the Board of Revenue shall from time to time prescribe.

7th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N.B.—A breach of any of the conditions of this license will render the said C. D. liable to the penalties prescribed in the Abkari Act.

K.

Form of Retail License for Hotels, Refreshment Rooms, Taverns, &c., for sales of Liquors (other than those included in the Abkari Farm and country-brewed Beer) to be consumed only on the premises.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue under the Abkari Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees 15, hereby license C. D. to vend by retail at all spirituous and fermented liquors other than those included in the Abkari Farm of with the exception of country-brewed beer, during the Revenue year ending June 30th, 187 , on the following conditions:—

1st.—That the said C. D. shall not sell to any one arrack or toddy or any other liquor which may be included in the Abkari Farm of or country-brewed beer.

2nd.—That the said C. D. shall not permit any person to remove from his premises more than one pint of any of the liquors purchased from him.

3rd.—That the said C. D. shall not sell or give any liquor to any Non-commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil

Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

4th.—That the said C. D. shall not sell any liquor between the hours of 9 P.M. and 6 P.M., except to lodgers in his house or to *bond fide* travellers arriving between these hours.

5th.—That the said C. D. shall prevent all drunkenness or gaming or disorder within his premises, and shall conform in all other respects to the provisions of the Abkari Act.

6th.—That the said C. D. shall keep accounts showing the quantity of liquor obtained by him for sale, the source whence it has been obtained and the quantity sold and the price realized that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose, and that the said C. D. shall furnish such returns of sales as the Board shall from time to time prescribe.

7th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B.,
Collector.

N.B.—A breach of any of the conditions of this license will render the said C. D. liable to the penalties prescribed in the Abkari Act.

Ka.

Form of Retail License for sale of country-brewed Beer to be consumed only on the premises.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue under the Abkari Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees 15, hereby license C. D. to vend by retail at country-brewed beer during the Revenue year ending June 30th, 187 , on the following conditions:—

1st.—That the said C. D. shall not under this license sell to any one arrack or toddy or any liquor other than country-brewed beer.

2nd.—That the said C. D. shall sell no other beer than such as has been brewed on the Nilgiris by a duly licensed Manufacturer and is of alcoholic strength not exceeding 8 per cent.

3rd.—That the said C. D. shall not permit any person to remove from his premises more than one pint of the liquor purchased from him.

4th.—That the said C. D. shall not sell or give any liquor to any Non-Commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

5th.—That the said C. D. shall not sell any liquor between the hours of 9 P.M. and 6 A.M. except to lodgers in his house or to *bonâ fide* travellers arriving between those hours.

6th.—That the said C. D. shall prevent all drunkenness or gaming or disorder within his premises, and shall conform in all other respects to the provisions of the Abkâri Act.

7th.—That the said C. D. shall keep accounts showing the quantity of liquor obtained by him for sale, the source whence it has been obtained, and the quantity sold; that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose; and that the said C. D. shall furnish such returns of sales as the Board shall from time to time prescribe.

8th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N.B.—A breach of any of the conditions of this license will render the said C. D. liable to the penalties prescribed in the Abkâri Act.

L.

Form of Permit for the transport of spirituous or fermented Liquors to be issued by Collectors or their immediate subordinates, under the provisions of the Abkâri Act (Madras Act III of 1864.)

I, A. B., (b), being duly authorized to grant permits for the transit of liquor under the provisions of Section 15 of the

(b) Here enter Collector, Sub-Collector, Assistant Collector, or Deputy Collector, as the case may be.

Abkarry Act, hereby permit C. D. to transport gallons of from to Section S. O. 2-5 : of 1873. This permit remains in force up to and including.

(b) (Signed) A. B.

M.

Form of Permit for the transport of spirituous or fermented Liquors to be issued by Abkarry Renters or their Sub-renters, or by such licensed vendors as may be authorized to grant permits, under the provisions of Sections 15 and 16 of the Abkarry Act (Madras Act III of 1864.)

I, C. D., being (a) and as such authorized under Section 16 of the Abkarry Act (Madras Act III of 1864) to grant permits for the transit of liquor in quantities not exceeding gallons, hereby permit E. F. to transport gallons of from to Section S. O. 2-5 : of 1873. This permit remains in force up to and including.

(Signed) C. D.

Z (1).

Engagement to be executed by Sub-renter—Arrack.

I , being appointed a sub-renter by the arrack renter* of do bind myself follows :

1. The privilege to which this engagement relates shall not be held to include the sale of toddy, of European wines and spirits or of beer, the manufacture of beer or the exclusive privilege of manufacture of spirits by the European method of distillation or the

(a) Here enter liquors.

* The first clause of the license shall be as follows :—
I , Collector of , being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864, hereby appoint sub-renter, &c.,* to 30th June 1881, the said having bound himself, his heirs, and assigns as follows :—

exclusive privilege of the sale of such spirits, and the Collector shall be at liberty to issue licenses for these purposes provided that no license for the manufacture of country beer or of spirits by the European method of distillation shall be issued without the sanction of the Board of Revenue. Spirits manufactured by the European process may, under Section 12 of Madras Act III of 1864, be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea and may be allowed into the market for sale.

2. Stills or distilleries shall not be opened by me except at the places named in the annexed list. The materials used by me in distilling shall be of the best quality, and no ingredient obnoxious to health shall be used in distillation or put into the spirit to increase its intoxicating power or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort or strength issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced by me for inspection whenever required by the Collector, or any subordinate whom he may depute for that purpose. I will also furnish, or cause to be furnished, such information or returns as may be called for regarding the management of the exclusive privilege or consumption of spirits in the tract to which it extends. Distilleries shall always be open to inspection by the Collector, or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shopkeepers who are to sell it at 30° under proof or 60° under proof.

3. Liquor shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the several sorts or strengths of liquor sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sunrise, and all shops shall be closed by 8 P.M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold and the price at which it is sold, and the balance, and this account shall be produced when required for inspection by the

Collector, or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. No ingredient obnoxious to health shall be put into the liquor. In shops supplied by me with spirit the spirit shall be sold unadulterated and undiluted at the strengths supplied by me. Elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum:—

I will not permit spirits manufactured by the European method of distillation and excised under Section 12 of Madras Act III of 1864 to be sold in shops licensed for the sale of country spirits and arrack under this engagement.

4. Shopkeepers shall use any measures that may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at my expense. Each arrack shopkeeper, or group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close to each other and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than five Rupees each, as may be prescribed and supplied on payment of cost price to me by the Board of Revenue, and I am bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty or to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during its march encamped in the vicinity; and when bodies of troops pass through the district or tract they may, at the option of Government, be supplied during their march with arrack by a separate contractor, no compensation being claimable by me.

5. I will cause all persons whom I may employ to superintend distilleries or depôts or place in charge of shops to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons

who are to be employed on the shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in the manufacture, carriage, or sale of liquor, a strict adherence to the provisions of the engagements entered into by them and of the law; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and I will dismiss the offender from my service.

6. I will lay no claim whatever to the use of trees growing on Government waste [I shall be at liberty to draw toddy for distillation from any trees in Government waste lands which the Collector may see fit to assign for the purpose, to make arrangements with private owners of trees for the supply of toddy, and to grant permits for the transport of such toddy to the place of distillation.*]

7. I will not hold or have any interest in the exclusive privilege of selling toddy in the part of the district to which this engagements relates.

8. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in the manufacture, carriage, or sale of liquor to do the same.

9. If any wilful breach of these conditions is committed by me, or, with my connivance and privity, by any of the persons employed by me in the manufacture, carriage, or sale of liquor, the Collector shall have power to declare my license forfeited, and I shall further be liable to such penalty as is by law attached to the particular fault committed by me. If I be found exercising any portion of the privilege sub-rented after the expiration of my license, and without taking out a fresh license, or after forfeiture of my license has been declared, I shall be subject to the penalties specified in Madras Act III of 1864.

* To be inserted only when the renter is to be allowed to make arrack from toddy.

Z (2).

Engagement to be executed by Sub-renter—Toddy.

I, _____, being appointed sub-renter of toddy* by the toddy renter of _____ hereby bind myself as follows:—†

The privilege to which this engagement relates shall not be held to include the manufacture or sale of any liquor except toddy, and the Collector shall be at liberty to issue licenses for the sale of European liquors, for the manufacture of country beer and for the manufacture of spirits by the European method of distillation.

1. I will keep true accounts of my receipts and disbursements, and full information as to sub-rents, dowles, and agreements formed with shopkeepers and details of management, and shall furnish to the best of my ability such returns as may be called for.

2. Toddy shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the toddy sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sunrise, and all shops shall be closed by 8 P.M. An account shall be kept in each shop showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance, and the manner in which it is disposed of, and this account shall be produced when required for inspection by the Collector, or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. The distillation of toddy [except by a person licensed to manufacture arrack] will be absolutely prohibited.‡ No ingredient obnoxious to health shall be put into the toddy either to increase its

* The words "manufacturing and" will be omitted in the engagements for toddy in Districts in which the arrack renter is allowed to distil from toddy.

† The first clause of the license shall be as follows:—

I, _____, Collector of _____, being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864 hereby appoint _____ to 30th June 1881, the said sub-renter, &c.

having bound himself, his heirs, and assigns as follows:—

‡ The portion in brackets to be inserted only in districts in which the arrack renter has been accustomed and is allowed to make arrack from toddy. It will be omitted in excise districts.

intoxicating power or for any other reason. The price at which toddy is sold shall not be below the following minimum:—

Shopkeepers shall use any measures that may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon, measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at my expense. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity; and when bodies of troops pass through the district they may, at the option of Government, be supplied during their march with toddy by a separate contractor, no compensation being claimable by me.

3. I will cause all persons whom I may place in charge of toddy shops to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the * shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in drawing, carrying, or selling toddy a strict adherence to the provisions of the engagements entered into by them and of the law; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and I will dismiss the offender from my service.

4. I shall be allowed the use of toddy trees growing on Government waste land as customary hitherto. The Collector may however at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any particular Government waste land; and in such case, or in the event of such land being granted for cultivation, I will lay no claim for compensation. [Further, when the arrack renter is allowed to distil arrack from toddy

* NOTE.—Here enter dates of commencement of leave.

the Collector shall be at liberty to allot trees on Government waste, if he thinks fit, to the arrack renter whence toddy for such purpose may be obtained; the arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the purchase or use of the same and to grant permits for the transport of toddy to the place of distillation; I will not in any way impede or obstruct the arrack renter or person, under engagements with him in obtaining or furnishing supplies of toddy for distillation.]*

I will not in any way meddle with or use cocoanunt, date, palmyra, or other trees growing in Putta or Inam lands or in backyards or land the property of any individual without the permission of the owner.

5. I will not hold or have any interest in the exclusive privilege of selling arrack in the part of the district to which this engagement relates.

6. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in manufacturing, carrying, or selling toddy to do the same.

7. If any wilful breach of these conditions is committed by me or, with my connivance and privity, by any of the persons employed by me in manufacturing, carrying, or selling toddy, the Collector shall have power to declare my license forfeited, and I shall further be liable to such penalty as is by law attached to the particular fault committed by me. If I be found exercising any part of the privilege specified in my license after the expiration of the license and without taking out a fresh license, or after forfeiture of my license has been declared, shall be subject to the penalties specified in Madras Act II of 1864.

Order 87 (2)]

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

We _____ are jointly and severally bound to Her Majesty's Secretary of State for India in Council, in the sum of Government Rupees _____ to be paid to the said Secretary of State in Council, for which payment we jointly and

* Vide note to paragraph 2.

severally bind ourselves, and our legal representatives; dated this day of 18 (Signed) ()

The above bounden being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government Rupees . . , being the amount of duty payable at the rate of *Rupees per Imperial Gallon, London proof, for Gallons of (or for Gallons of Proof Spirit used in the preparation of dozens of bottles or Gallons of cordial and liquors as specified in the annexed Schedule), manufactured at , which the said have been allowed to remove thence for exportation by Sea, subject to the provisions of the Sea Customs Act 1878 without having paid net duty.

The condition of this obligation is, that if the above bounden or their legal representatives shall, at the expiration of four Calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of Rupees per Imperial Gallon of Proof Spirits for all or any portion of the above-mentioned, which shall not have been then exported by Sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of
Place
Date

If the Bond be for cordials and other liquors under Section 152, add

Schedule.

Description of Cordials and Liquors.	Quantity in Bottles or Gallons.	Quantity of Proof Spirit.
1	2	3

* Enter rate of duty payable on imported spirits namely Rupees 4 per gallon for proof, and strengths below proof, with a proportionate increase for over proof liquor under the Tariff Act now in force.

Order 97 para. 52.]

SCHEDULE A. UNDER LOCAL FUND RULES.

FORM OF APPLICATION.

1	2	3	4	5	6	7	8	9
LOCALITY.								
Circle or Municipality.								
Taluk.								
Town or Village.								
Description of School.								
Responsible Manager.								
Names of Masters and Nature of Examinations passed by them.								
Average number of Pupils during the last three months.								
Average Expenditure during the last three months.								
Rates of Fees levied in each Class and average Monthly Fee Collections during the last three months.								
Probable number of Pupils that will be presented for Examination under each head of each Standard, and languages in which they will be presented.								
Remarks.								

I, the responsible Manager of the above School, promise to comply with all the provisions of the Grant-in-Aid Rules, in case of my receiving a grant according to the system of payment for results.

(Date)

Signature of Manager.

Order 97 para. 69.]

SCHEDULE B. UNDER LOCAL FUND RULES.
STANDARDS OF EXAMINATION.

Maximum of Marks.	Heads.	Tests.
		<i>First (Lowest Standard).</i>
4	1st Head (Reading):	(a) To read correctly a few lines from any approved book, not previously studied, equal in difficulty to the first part of the First Book of Lessons.
4	.....	(b) To answer very simple questions on the meaning and subject-matter of the first part of the First Book of Lessons, or of an equivalent portion, previously prepared, in any approved book of equal difficulty. Manuscript or cadjan books may be brought up instead of printed books.
8		
3	2nd Head (Writing):	(a) To transcribe in large hand on a slate, board or cadjan a short sentence from the reading book in use.
3	.....	(b) To write from dictation short words out of the reading book in use.
6		
10	3rd Head (Arithmetic):	Notation and Numeration to four places of figures. Multiplication table to 4 times 16. Simple addition of numbers of four figures in five lines. Compound addition restricted to Indian money. English figures must be used in this as well as in the higher standards.
1½	4th Head (Poetry):	(a) To recite a few lines of very easy poetry or moral aphorisms. Twenty lines to be brought up.
1½	.....	(b) To answer very simple questions on the meaning and the subject-matter of the poetry or aphorisms brought up.
3		
10	13th Head (Needlework)	<i>Extra Subject for Girls.</i> Hemming on calico or coarse cloth.
		<i>Second Standard.</i>
4	1st Head (Reading):	(a) To read correctly a few lines from any approved book, not previously studied, equal in difficulty to the second part of the First Book of Lessons.
6	.....	(b) To answer simple questions on the meaning and subject-matter of the second part of the First Book of Lessons or of an equivalent portion, previously prepared, in any approved book of equal difficulty. Manuscript or cadjan books may be brought up instead of printed books.
10		

Standards of Examination—(Continued.)

Maximum of Marks.	Heads.	Tests.
4	2nd Head (Writing):	(a) To transcribe in round hand on a slate, board or cadjan a sentence from the reading book in use.
6	.....	(b) To write from dictation short sentences out of any book, not previously studied, equal in difficulty to the second part of the First Book of Lessons.
10		
16	3rd Head (Arithmetic):	Notation and Numeration to seven places of figures. Multiplication table to 12 times 16. Four simple rules. Four compound rules restricted to Indian money.
2	4th Head (Poetry):	(a) To recite a few lines of very easy poetry or moral aphorisms. Fifty lines to be brought up, not including any brought up under the first standard.
4	.....	(b) To answer simple questions on the meaning and subject-matter of the poetry or moral aphorisms brought up.
6		
16	13th Head (Needlework):	<i>Extra Subject for Girls.</i> Hemming, top-sewing, and felling on fine cloth.
		<i>Third Standard.</i>
		<i>VERNACULAR.</i>
4	1st Head (Reading):	(a) To read with ease and correctness a few lines from any approved book, not previously studied, equal in difficulty to the Second Book of Lessons, and also from a plainly written manuscript.
10	.....	(b) To answer questions on the meaning and subject-matter of the lessons comprised in a portion, previously prepared, of the Second Book of Lessons, or any approved reading book of equal difficulty. Sixty pages to be brought up.
14		
4	2nd Head (Writing):	(a) To transcribe in small hand on paper a sentence from the reading book in use.
6	.....	(b) To write from dictation a passage out of any book, not previously studied, equal in difficulty to the Second Book of Lessons.
10		
22	3rd Head (Arithmetic):	Easy questions in the compound rules and reduction, restricted in Anglo-Vernacular Schools to the ordinary weight, measure, and money tables published by the Director of Public Instruction, and in Vernacular Schools to the Indian weight, measure, and money tables published by the Director of Public Instruction. Easy mental arithmetic, restricted to the simple rules.

Standards of Examination—(Continued.)

Maximum of Marks.	Heads.	Tests.
3	4th Head (Poetry.)	(a) To recite a few lines of easy poetry or moral aphorisms. One hundred lines to be brought up, not including any brought up under the first or second standard.
5	.....	(b) To answer questions on the meaning and subject-matter of the poetry or moral aphorisms brought up.
8		
10	5th Head (Grammar.)	To answer questions on etymology, as contained in any approved elementary grammar, with parsing and easy applications of the rules to the reading book.
6	6th Head (Geography.)	To point out on a map the districts, chief towns and principal rivers and mountains of the Madras Presidency, and to have such a knowledge of the Geography of the district in which the school is situated, as may be acquired from "A Short Account of the Madras Presidency" or any similar book.
		<i>English.</i>
8	7th Head (Reading.)	(a) To read a few lines from any approved book, not previously studied, equal in difficulty to the First Book of Reading of the Madras School Book Society.
14	.....	(b) To construe a passage from the First Book of Reading or any approved book of equal length and difficulty previously prepared.
22		
5	8th Head (Writing.)	(a) To submit a full copybook in large hand, each page to be dated.
5	.....	(b) To write from dictation words from the English reading book in use.
10		
32	10th Head (History.)	<i>Alternative Vernacular Subjects.</i> The leading facts of the History of India to the fall of Seringapatam in 1799, as contained in any approved Elementary History, with such a knowledge of general and Indian Geography as may be necessary for an intelligent study of the subject.
22	13th Head (Needlework.)	<i>Extra Subject for Girls.</i> Gathering, back-stitching, working button holes and darning on calico, generally such work as is on the sleeve of a somewhat coarse shirt, or a native man's jacket.

Standards of Examination—(Continued.)

Maximum of Marks.	Heads.	Tests.
		FOURTH STANDARD.
		<i>Vernacular.</i>
6	1st Head (Reading.)	(a) To read with ease and correctness a few lines from any approved book, not previously studied, equal in difficulty to the Third Book of Lessons, and also from any ordinary manuscript.
16	.....	(b) To answer questions on the meaning and subject-matter of the lessons comprised in a portion, previously prepared, of the Third Book of Lessons, or any approved reading book of equal difficulty. Fifty pages to be brought up.
22		
3	2nd Head (Writing.)	(a) To transcribe in running hand on paper a sentence from the reading book in use.
7	.....	(b) To write from dictation a passage out of any book, not previously studied, equal in difficulty to the Third Book of Lessons.
10		
32	3rd Head (Arithmetic.)	Miscellaneous questions in the compound rules and reduction, easy questions in vulgar fractions, mental arithmetic applied to bazaar transactions. In Vernacular Schools the questions will bear exclusively on the Indian tables published by the Director of Public Instruction, including the native multiplication table of integers and fractions marked A, and the table used in native bazaars marked B.
3	4th Head (Poetry.)	(a) To recite a few lines from any approved book of poetry or moral aphorisms equal in difficulty to the Poetical Anthology, No. I. Two hundred lines to be brought up, not including any brought up under the previous standards.
7	.....	(b) To answer questions on the meaning and subject-matter of the poetry or moral aphorisms brought up.
10		
16	5th Head (Grammar.)	To answer questions in any approved elementary Grammar, with parsing and application of the rules to the reading book.
16	6th Head (Geography.)	An elementary knowledge of the Geography of Asia, as contained in Duncan's Introduction to the Geography of the World, Part I, or any approved Geographical Primer.

SCALE II.

Standards.	VERNACULAR.						ALTERNATIVE SUBJECTS.						Extra Subject for Girls.
							ENGLISH OR EXTRA LANGUAGE.			VERNACULAR.			
							7	8	9	10	11	12	
	1	2	3	4	5	6	Reading.	Writing.	Grammar.	History.	Hygiene.	Agriculture.	
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS.	RS.	RS. A. R.S.A.	
I	0 8	0 6	0 10	0 3	...	...	...	...	...	...	...	1 11 0 10	
II	0 10	0 10	1, 0	0 6	...	...	...	...	...	...	...	2 10 1 0	
III	0 14	0 10	1 6	0 8	0 10	0 6	1 6	0 10	...	...	...	6 6 1 6	
IV	1 6	0 10	2 0	0 10	1 0	1 0	2 0	0 10	1 6	2	2	10 10 2 0 or 2 6	
						Geography.						Total	
						Grammar.						Needle-work.	
												13	

(a.) Scale I applies only to Girls' Schools and to purely Vernacular Mahomedan Schools and will remain in force for five years from the 1st April 1878. Under this scale Mahomedan pupils cannot bring up English, or any second language, or History, Hygiene, or Agriculture. They may bring up either Hindustani or a Hindu language as their vernacular. English-speaking girls may bring up the English language as their vernacular and one of the vernaculars of the Presidency as an extra language, or they may substitute the tenth head for the seventh and eighth heads under the third standard, and the tenth and eleventh heads for the seventh, eighth, and ninth heads under the fourth standard. A girl must pass under two of these eleven heads to be eligible for a grant for needle-work. Under the fourth standard the higher test for needle-work carries the higher grant. The grants to girls under heads 1 to 11 will be 75 per cent. higher than those named in the scale.

(b.) Scale II applies to all other schools, and will also apply from the 1st April 1883 to schools which now come under Scale I. Under this scale English-speaking children may bring up the English language as their vernacular and one of the vernaculars of the Presidency as an extra language. Mussulman children are permitted to bring up Hindustani as their vernacular with a Hindu language or Persian or English as their extra language, or a Hindu language as their vernacular with Hindustani, Persian, or English as their extra language. In the third standard the tenth head may be substituted for the seventh and eighth heads. In the fourth standard any two of the heads 10th, 11th, and 12th may be substituted in Boys' Schools for the three heads 7th, 8th, and 9th. In Girls' Schools only heads 10th and 11th may be so substituted. A girl must pass under two of these eleven heads to be eligible for a grant for needle-work. Under the fourth standard the higher test for needle-work carries the higher grant. The grants to girls under heads 1 to 11 will be 75 per cent. higher than those named in the scale.

Order 98]

CLASSIFICATION OF EXPENDITURE, SPECIAL AND LOCAL FUNDS.

Class—Main-head—Sub-head.

ORIGINAL WORKS.

Communications.

Roads.

Canals.

Toll and Ferry Works.

Miscellaneous.

Civil Buildings.

Hospitals and Dispensaries.

School-houses.

Chuttrums and Travellers' Bungalows.

Miscellaneous.

Miscellaneous Public Improvements.

Wells and Tanks.

Avenues and Plantations.

Miscellaneous.

REPAIRS. (*Sub-divided as above.*)

ESTABLISHMENT.

TOOLS AND PLANT.

Order 101, para. 2.]

KISTBUNDY FOR RYOTWARY LANDS.

Districts.	Proportion of Annual Tax payable each Month.								Total.
	November.	December.	January.	February.	March.	April.	May.	June.	
Ganjam ...	...	4	4	4	4	...	...	...	16
Vizagapatam ...	...	4	4	4	4	...	...	...	16
Godavery ...	...	4	4	4	4	...	...	...	16
Kistna ...	...	4	4	4	4	...	...	...	16
Nellore ...	...	2	2	2	4	2	2	...	16
Cuddapah ...	...	4	4	4	4	...	...	...	16
Kurnool ...	2	4	4	4	2	...	...	...	15
Chinglaput ...	...	4	2	4	4	2	2	...	16
Bellary ...	...	2	2	4	4	2	2	...	16
North Arcot ...	2	2	4	4	2	2	...	...	16
South Arcot ...	2	2	2	4	4	2	...	...	16
Tanjore { Kar ...	3	6	7	...	...	...	...	...	16
{ Samba ...	...	...	...	2	3	5	4	2	16
Trichinopoly ...	...	4	4	4	4	...	...	...	16
Madura ...	...	2	2	2	2	2	...	...	16
Coimbatore ...	2	2	4	4	2	2	...	...	16
Nilgiris ...	2	2	4	4	2	2	...	...	16
Tinnevely ...	...	2	2	4	4	4	...	...	16
Salem ...	2	2	4	4	2	2	...	...	16
South Canara ...	...	...	4	4	4	2	...	...	16
Malabar ...	2	2	4	4	2	2	...	...	16

Order 107 para. 20.]

FORMS UNDER ACT II OF 1874.

FORM No. 1.

Section VIII.—Distraint Order.

The 1st Class Revenue Inspector Vencata Row of the 1st Division of the Sydapet Taluk, is authorized to distrain the property of the undermentioned Defaulter for Arrears of Revenue due by him.

Number and Name of the Village.	Name of the Defaulter.	For what period arrear is due.	Amount of arrears due.			Date on which arrears fell due.	Batta to Distraint.	Interest, rate and amount to date.	Date of distress and delivery of copy to Defaulter, or no distress, is made, date of payment of sum due.
			RS.	A.	P.				

The Defaulter is hereby informed that if the amount due with

batta and all expenses of Distress be not previously discharged, the distrained property will be immediately brought to public sale.

Date and Place. (Signed) SOONDRA ROW, Tahsildar.

NOTE.—The Distraint is to produce this Order, and if the sum due be not at once paid, he is to make distress; and on the day on which the property is distrained, he is to deliver, a copy to the Defaulter endorsing thereon a List of the Property distrained and the name of the place where it may be kept. Clause 1st, Section 8, Act II of 1864.

FORM No. 2.

Section IX.—Inventory of the Attached Property.

List of the Moveable Property of Ramen, in the village of Parthypur, distrained by Revenue Inspector Vencata Row, for Arrears of Revenue due by the Defaulter, forwarded to Tahsildar of—

Names of Articles.	Estimated value.		Amount of Arrears due.	Date of Distress, and of copy given to Defaulter.
	RS.	A. P.		

Date and Place.

(Signed) VENCATA ROW,
1st Class Inspector.

FORM No. 3.

Section XXII.—Notice of Sale of Moveable Property.

It is hereby notified that the undermentioned property of C. Ramen, a Revenue Defaulter, in the village of Parthypur of Sydapet Taluk, has been distrained in satisfaction of Arrears of Land Revenue due by him, and that unless those arrears with interest and other charges shall be previously paid, the said property will be sold by Public Auction near the house of Vencataramen, at the said village, on Monday the 23rd May 1864. The sale will commence at 11 o'clock A. M., and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full.

If the Purchaser fail in payment of the purchase money, the property will be re-sold, and the Defaulting Purchaser will be liable for any loss arising, as well as for the expenses incurred on the re-sale.

This Notice was affixed on (the Defaulter's house or premises where the property was distrained as the case may be) the 5th May 1864.

Schedule of property distrained.

(Signed) SOONDRA ROW,
Tahsildar.
(Signed) _____,
Revenue Inspector.

Date and Place, }
SYDAPET.
3rd May 1864. }

N. B.—Fifteen days must elapse from the date on which the Notice is affixed to the premises before sale takes place.

FORM NO. 4.

Section XXV.—Demand prior to Attachment of Land.

NOTICE OF DEMAND TO RAMEN OF PARTHYPUT VILLAGE IN SYDAPET TALUK.

Take notice that the Tahsildar of Sydapet Taluk demands from you the sum of Rupees 15-5-4, being the Arrears of Revenue due by you for Fasli 1273 as holder of Puttah No. 13, and that you are required to pay the amount within ten days from the date of the service of this Notice.

You are now required to pay 3 Annas on account of Peon's batta.

(Signed) SOONDRA ROW,
Tahsildar.

N. B.—The person entrusted to serve this Notice is to deliver a copy to the Defaulter or to some adult male member of his family at his usual place of abode, or to his authorized Agent, or to affix a copy thereof on some conspicuous part of his last known residence, or on some conspicuous part of the land about to be attached. The mode in which the Notice has been served is to be noted on it by the server of the Process.

FORM NO. 5.

Section XXVII.—Notice of Attachment.

NOTICE OF ATTACHMENT TO RAMEN IN THE VILLAGE OF PARTHYPUT OF SYDAPET TALUK.

Take notice that as you have not paid or shown sufficient cause for the non-payment of Rupees 15-5-4, although the said sum has

been duly demanded in writing from you, the landed property belonging to you is hereby placed under attachment; and that unless the arrear due by you with interest and other charges be paid within 15th October, 1864, the landed property will be brought to sale in due course of law. You will further take notice that from the date of this attachment notice until the date of sale of your land hereby attached you are, and will be held, liable for all kists thereon accruing and the said kists will be demanded of, and levied from you, as arrears of Land Revenue.

Place and Date.

(Signed) SOONDRA ROW,
Tahsildar.

N. B.—This notice is to be affixed to some conspicuous part of the land attached. The attachment is also to be publicly proclaimed on the land, and is also to be published in the District Gazette, Section 27, Act II of 1868.

FORM NO. 6.

Section XXIX.—Notice of Assumption.

ASSUMPTION NOTICE TO RAMEN OF PARTHYPUT VILLAGE OF SYDAPET TALUK.

Take notice that your landed property, attached on 5th July 1864, is taken under Circar management under Section 28 of Act II of 1864, and that Veerasawmy, Agent, has been appointed to have charge of it.

(Signed) A. B.,

Place and Date.

Collector.

N. B.—The person entrusted to serve this Notice is to deliver a copy of it to the Defaulter or to some adult male member of his family at his usual place of abode, or to his authorized Agent, or to affix a copy thereof on some conspicuous part of his last known residence, or on some conspicuous part of the land attached. Proclamation of Assumption of Management is also to be made on the land, and to be published in the District Gazette.

FORM No. 7.

Section XXXVI.—Sale Notice of Lands.

I. It is hereby notified that the under-mentioned lands selected out of those attached in satisfaction of arrears of land revenue due by _____ of _____, the present registered landholder and a revenue defaulter, will be sold by public auction at the village of _____ in _____ Taluq of the _____ District on _____ the _____ day of _____ 187 . The sale will commence at 11 o'clock A.M., and the lands will be knocked down to the highest bidder without reserve.

II. The current revenue payable by the purchaser on the lands for the whole (or remainder as the case may be) of the current fasli is Rupees _____ as shown in detail in the statement at foot.

III. Purchasers will be required to deposit 15 per cent. of the purchase-money at the time of sale, and when the remainder of the purchase-money may not be paid within 30 days from the day of sale, the money so deposited shall be liable to forfeiture.

IV. When such deposit shall not be made, nor the remaining purchase-money paid up, the lands shall be resold at the expense and risk of the first purchaser.

V. Persons bidding at a sale may be required to state whether they bid on their own account or as agents, and in the latter case to deposit a written authority signed by their principals; otherwise their bids may be rejected.

VI. The sale shall be stayed if the defaulter or other person acting on his behalf or claiming an interest in the land tenders the full amount of the arrears of revenue with the interest and other charges, provided such tender be made before sunset on the day previous to that appointed for the sale.

VII. Purchasers having completed the payment of the purchase-money shall be placed in possession, and the lands will be registered in the name of the purchaser and a certificate of sale, signed and sealed by the Collector, will be granted to him. Provided that parties deeming themselves aggrieved by the sale or any proceeding in connection therewith may appeal to the Collector within thirty days from the day of sale and the purchaser shall be conditional on the final order in such appeal. It is to be distinctly understood that Government are not responsible for errors of description or in estimated extent.

Taluq.	Village.	Name of Defaulter.	Description of Land, whether Nunjah, Punjab, or Garden, and Buildings (if any) belonging to the Defaulter on it.	Field.		Estimated Extent.	Assessment.	Amount payable by the Purchaser on account of the Kists for the Current Fasli falling due after the Date of Sale.
				No.	Name.			

Place—SYDAPET.

Date—1st September 1864.

N.B.—This notice is to be in English and in the language of the district. It must be fixed up one month at least before the sale in the Collector's Office, in the Taluq Cutcherry, in the nearest Police Station-house, and on some conspicuous part of the land.

FORM No. 8.

Section XXXVIII.—Certificate of Sale.

This is to certify that Parthyput Anuntha Charry, residing in the Village of Coonatoor of Sydapet Taluk, in the Madras District, having purchased at a Public Auction held by the Tahsildar of _____, in the undermentioned land sold for Arrears of Revenue due by Ramen, a Landholder in the undermentioned Village, and having paid the full amount of the purchase money, viz., Rupees 151-8-0, the lands have been this day registered in the name of the said Parthyput Anuntha Charry.

Taluq and Village.	Description of land whether Nunjah, Punjab or Garden, and buildings on it.	PARTICULARS OF FIELD.		Estimated Extent.	Assessment.	Date of sale.
		No.	Name.			
					RS. A. P.	

Collector's Office,
SYDAPET (Date) October 1864.

(Signed) A. B. _____
Collector.

Form No. 9.

Section XXXVIII.—Register of Land sold.

REGISTER OF LANDS SOLD FOR ARREARS OF REVENUE under Act II of 1864, in the District of *for Fafo*

[illegible]

Note.—Where the proper value of the land has not been realized the cause should be explained in the column of remarks.

FORM No. 10.

Section XXXIX.—Proclamation of the purchase of Land.

It is hereby publicly notified for general information that Parthypu Anuntha Charry, of Coonatoor Village in Sydapet Taluk of the Madras District, has purchased on 13th October 1864, at a Public Auction, the undermentioned lands, sold for Arrears of Revenue due by ———, Landholder in the undermentioned village, and has paid the full purchase money, viz., Rupees 195-8-0, and the lands have been registered in his name. It is therefore declared that the said Parthypu Anuntha Charry has succeeded to all the rights and property of the former Landholder in the said lands:—

Village and Taluk.	Description of Land whether Nujab, Punjah, or Garden.	PARTICULARS OF FIELD.		Estimated Extent.	Assessment.
		No.	Name.		
					RS. A P.

Date _____

(Signed) A. B.,
Collector.

N. B.—This Proclamation is to be published in the Villages in which the land sold may be situated, in the Cutcherry of the Taluk; in the Head Cutcherry of the District; and in the District Gazette.

FORM NO. 11. (a)

Sections XLVIII and XLIX.—FORM of WARRANT for Arrest in case of Wilful or Fraudulent non-payment of Arrears.

To _____

WHEREAS the sum of Rupees _____ is due on account of public (Land) Revenue by _____ of _____ and whereas the amount realized by the public sale of the moveable and immoveable property of the said Defaulter (^{or} _{and} _____ of _____ Security for the said Defaulter) is insufficient to liquidate the amount of the said arrear with interest and charges to date, and whereas the undersigned has reason to believe that the said _____ (^{or} _{and} _____ Security for the said Defaulter) is wilfully withholding payment of the said arrears and

charges (or has been guilty of fraudulent conduct to evade payment of the said arrears and charges) you are hereby directed forthwith to arrest the said ^{or} ~~and~~ Security for the said Defaulter) to convey him to the District Jail, and there to deliver him to the Jailor. For so doing this shall be your Warrant.

Place.

(Signed)_____

Date.

Collector of

L. S.

Schedule.

Name of the Defaulter (or Surety or of both.)	Amount of Revenue due.	Date on which the amount due became payable.

N. B.—This Warrant is to be delivered with the Prisoner to the Jailor, who shall retain a copy of the Warrant, and forthwith despatch the original to the Officer in charge of the Jail.

(c) These warrants should be served by Taluk revenue peons. (Government Order, dated 5th May 1865, No. 903.)

FORM No. 12.

Section LVI—Receipt.

RECEIPT granted to Landholder Soobah Reddy in acknowledgment of the sums paid by him on account of the Revenue of the Lands held by him in the village of Typankum in Caverypak Taluk of North Arcot District for Fasli 1246.

Month and Date.	For what Fasli.	Items.	Amonnt.	Signature of the Kurnums and Notagar.	Signature of the Putta-Monigar.
1	2	3	4	5	

Order 127, para. 3.]

SPECIMEN CALCULATION OF QUIT-RENT ON RELINQUISHED INAM LAND.

	Assessment.	Quit-rent.
Original Inam	RS. 16	RS. 8 0 0
Charge on account of excess ...	4	4 0 0
Total...	20	12 0 0
Land given up—excess ...	4	4 0 0
Inam	2	1 0 0
Total...	6	5 0 0
Inam retained	14	7 0 0

Order 137.]

TABLE FOR COMMUTING PENSIONARY GRANTS.

Age of Pensioner.	No. of years' purchase.	Age of Pensioner.	No. of years' purchase.
Under 10 years.....	13	45 to 50	9½
10 to 20	12½	50 to 55	9
20 to 25	12	55 to 60	8
25 to 30	11½	60 to 65	7
30 to 35	11	65 to 70	6
35 to 40	10½	above 70	5
40 to 45	10		

Order 161, para. 2.]

SUPPLIES REQUIRED FOR AN INFANTRY REGIMENT.

Paddy Straw	Rupees 5 0 0
Raggy do.	„ 8 0 0
Grass	„ 5 0 0
Firewood	„ 10 0 0
Pots.....	„ 4 0 0
Tent pegs.....	„ 1 0 0
1st sort sheep, 5 at 1 Rupee each.....	„ 5 0 0
2d do. do., 10 at 12 Annas each.....	„ 7 8 0
1st sort fowls, 20 at 2 Annas each.....	„ 2 8 0
2d do. do., 30 at 1 Anna each.....	„ 1 14 0
	Rupees...49 14 0

Order 166, para. 1.]

TABLE OF ESTIMATING THE VALUE OF PRINTING A
FULL PAGE OF FOOLSCAP SPACED OUT IN THE
USUAL WAY.

Description of Types.	PLAIN OR SOLID.												TABULAR FULL.																						
	Up to 300 copies.						Above 300 up to 1,000, 1/4th to be added for each 100.						Above 1,000, 1-16th to be added for each 100.						Up to 300 copies.						Above 300 up to 1,000, 1/4th to be added for each 100.						Above 1,000, 1-16th to be added for each 100.				
English, Small Pica.....	2 3/4	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.							
" Long Primer.....	2 3/4	0	0	0	5	0	0	0	0	0	3	6	5	0	0	0	10	0	0	5	0	0	0	0	0	5	0	0							
Telugu, Small Pica.....	2 3/4	0	0	0	6	0	0	0	0	0	3	6	6	0	0	0	13	0	0	6	0	0	0	0	0	6	0	0							
" Long Primer.....	2 3/4	0	0	0	4	0	0	0	0	0	3	6	4	0	0	0	9	0	0	4	0	0	0	0	0	4	0	0							
Tamil, Small Pica.....	2 3/4	0	0	0	5	0	0	0	0	0	3	6	5	0	0	0	10	0	0	5	0	0	0	0	0	5	0	0							
" Long Primer.....	2 3/4	0	0	0	4	0	0	0	0	0	3	6	4	0	0	0	8	0	0	4	0	0	0	0	0	4	0	0							
Canarese, Small Pica.....	2 3/4	0	0	0	5	0	0	0	0	0	3	6	5	0	0	0	10	0	0	5	0	0	0	0	0	5	0	0							
" Long Primer.....	2 3/4	0	0	0	6	0	0	0	0	0	3	6	6	0	0	0	12	0	0	6	0	0	0	0	0	6	0	0							
" Long Primer.....	3	0	0	0	7	0	0	0	0	0	3	6	7	0	0	0	14	0	0	7	0	0	0	0	0	7	0	0							
Malayalam, Small Pica.....	3	0	0	0	6	0	0	0	0	0	3	6	6	0	0	0	12	0	0	6	0	0	0	0	0	6	0	0							
" Long Primer.....	3	0	0	0	7	0	0	0	0	0	3	6	7	0	0	0	14	0	0	7	0	0	0	0	0	7	0	0							

NOTE.—For half-tabular Statements the cost of plain matter with an addition of one-third should be charged. Thus, if the cost of a page of plain matter be 2½ Rupees, the charge for a page of blank form will be Rupees 3-5-4. If they are merely blank form containing only headings across the page, one-fourth should be added, then the charge would be Rupees 3-2-0.

Order 167, para. 5.]

LISTS OF OFFICERS TO WHOM DISTRICT GAZETTES
WILL BE SUPPLIED GRATIS.List No. I.—Officers to whom the Gazettes of all Districts are to be
supplied free of charge.

No.	Designation of Officer.	Remarks.
1	Secretary to Government, Revenue Department.	Gazettes of such districts as they require.
2	Secretary to the Board of Revenue...	
3	Registrar of the High Court.	
4	Accountant General.	
5	Collectors.	
6	Director of Revenue Settlement.	
7	Superintendent of Revenue Survey.	
8	Controller of Public Works Accounts.	
9	Inspector of Forests.	
10	Inspector-General of Police.	Gazettes of the districts in which there is a Forest Conservancy Department.
11	Inspector-General of Registration.	

List No. II.—Officers to whom the Gazettes of the districts in which
they are employed will be furnished free of charge.

No.	Designation of Officers.	Remarks.
1	District Judges.	Gazettes of the districts situated in their Circle.
2	Subordinate Judges.	
3	Joint-Magistrates, and Small Cause Court Judges.	
4	District Munsifs.	
5	Sub-Collectors.	
6	Head Assistant Collectors.	
7	Special Do.	
8	Assistant Collectors (each).	
9	Deputy-Collectors in charge of Treasuries.	
10	Do. on General Duty	
11	Do. in charge of Salt Department	
12	Sheristadars in the Collectors' offices.	
13	Head Clerks do.	
14	Tahsildars (each)	
15	Revenue Inspectors (each).	
16	Deputy and Assistant Directors (Settlement Department).	
17	Supervisors and Inspectors (each do.)	
18	Deputy and Assistant Superintendents, Revenue Survey	
19	Sub-Assistants, Do.	
20	District or Superintending Engineers	
21	Executive Officers, Department Public Works, in independent charge.	
22	Sea Customs Superintendents and Assistant Superintendents in independent charge (each.)	
23	Sayer Amins of Land Customs (each.)	
24	Salt Superintendents and Assistant Superintendents in independent charge (each)	
25	Deputy Conservators of the Forest Department	
26	Forest Overseers	Gazettes of the districts to which they are attached—Vide Board's Procs., dated 30th March 1863, No. 1,906.
27	Officers in charge of Post Offices (each)	
28	Inspecting Postmasters	Gazettes of the districts in which their head-quarters are situated.
29	Sub-Inspectors of Post Office	
30	Civil Surgeons	
31	Assistant Superintendent of Vaccination	Gazettes of the districts composing their divisions.
32	Deputy Inspector-General of Police	
33	Superintendents and Assistant Superintendents of Police	
34	Inspectors of Police	Gazettes of the districts in which their head-quarters are situated.
35	Military Paymaster and Paymaster of Pensions	
36	Officers Commanding Divisions	Gazettes of the districts in which their head-quarters are situated.
37	Officers Commanding Regiments	
38	Commissariat Officers	Gazettes of the districts in which their head-quarters are situated.
39	Inspectors of Schools	
40	Deputy Inspectors of Schools	Gazettes of the districts in which their head-quarters are situated.
41	Head-masters of Schools of the grade of Zillah Schools	
42	Sub-Registrar of Insurances	

List No. II.—Officers to whom the Gazettes of the districts in which they are employed will be furnished free of charge—(continued.)

No.	Designation of Officers.	Remarks.
43	Chaplains	
44	President of the Municipal Commission	
45	Do. of Local Fund Boards	
46	Local Fund Overseers (each)	
47	Agent, Branch Bank	
48	Superintendent of Electric Telegraph Department	
49	Superintendent of Jails	
50	Medical Officers in charge of the Taluk Dispensaries	Proceedings 26th October, 1876, No. 2,955.
51	Deputy Inspectors General, Indian Medical Department	Gazettes of all Districts within their Circles. Proceedings 3rd December, 1875, No. 3,285.
52	Deputy Tahsildars	Proceedings do. do.
53	Taluk Overseers	
54	Master Attendant	Proceedings 19th January, 1876, No. 148.
55	Cantonment Magistrates	
56	Government Vakouls	
57	Sub-Assistant Conservators of Forests	Proceedings 21st August, 1876, No. 70.
58	Forest Rangers	
59	Foresters	

List No. III.—Officers to whom Gazettes of Special Districts will be supplied.

No.	Designation of Officers.	The district the Gazette of which to be supplied.	Remarks.
1	The Officer in charge of the Great Trigonometrical Survey Party.....	Vizagapatam.	
2	The Superintendent of the Transport and Supply Department, Durnagudem.....	Godavery.	
3	Chamber of Commerce at Coconada.....	Vizagapatam and Kistna.	
4	Superintendent of Armeghon Light-house.....	Nellore.	
5	Commissioner of Mysore.....	Bellary.	
6	Deputy Inspector-General of Hospitals, Ceded Districts.....	Do.	
7	Government Vakil.....	Tinnevely.	
8	The Brigade Major's Office.....	Trichinopoly.	
9	Collector of North Canara.....	South Canara.	
10	Do. of Belgaum.....	Do.	
11	Judge of North Canara.....	Do.	
12	Superintendent of Police, North Canara.....	Do.	
13	Conservator of Forests, Southern Division, Bombay.....	Do.	
14	British Consular Agent, Pondicherry.....	South Arcot.....	{ Pro. 3rd Dec., 1875, No. 3,285. Vide Tanjore letter, dated 10th Dec., 1877, No. 4,083 M.S., No. 4,171.
15	H. G. The Governor of Pondicherry.....	Tanjore.....	

Order 174, para. 1.]

FORMS OF SUMMONS UNDER MADRAS ACT III of 1869.

I. Summons to appear in person.

To A. B. of . Whereas your attendance is necessary to give evidence and to produce the following documents (here describe the documents with convenient certainty) with reference to a revenue inquiry (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to appear in person before the (here enter official designation) on the day of at o'clock, and not to depart thence until permitted by me.

Given under my hand and seal this day of
Seal. Signature.

II. Summons to produce documents.

To A. B. of . Whereas the following documents (here describe the documents with convenient certainty) are required with reference to a revenue inquiry (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to produce, or cause to be produced, the said documents before the (here enter official designation) on the day of at o'clock.

Given under my hand and seal this day of
Seal. Signature.

Order 174, para. 2.]

SCALE OF FEES FOR PROCESS SERVICE IN
COURTS.

No.		In a District Munsiff's Court or Revenue Court.	In every other Civil Court.
		RS. A. P.	RS. A. P.
1	Summons or Notice to Defendant or Respondent. And for every additional Defendant or Respondent if applied for at the same time and if Defendant resides in the same neighbourhood ...	0 8 0	1 0 0
2	Summons to a Witness ... And for every additional Witness if applied for at the same time and if Witness resides in the same neighbourhood ...	0 8 0	1 0 0
3	Warrant of Arrest ...	0 4 0	0 8 0
4	Proclamation of attachment or the Process for Sale ...	1 0 0	2 0 0
5	Warrant of attachment of moveable or immoveable property, according to the value of the suit if applied for before judgment, or the amount decreed in respect of which execution is sought— If the value or amount does not exceed 50 Rs. ... Exceeds 50 Rs. but does not exceed 100 " ... " 100 " " 500 " ... " 500 " " 1,000 " ... " 1,000 " " 2,500 " ... " 2,500 " " 5,000 " ... " 5,000 " " 10,000 " ... " 10,000 " ...	0 12 0 1 0 0 2 8 0 4 0 0 6 0 0 8 0 0 10 0 0 12 0 0	1 0 0 2 0 0 4 0 0 6 0 0 7 0 0 8 0 0 10 0 0 12 0 0
6	Warrant of Delivery of possession of property, moveable or immoveable— If no attachment has taken place ... If attachment has taken place— For moveable property ... For immoveable do. ...	The fee for attachment of said property. 0 12 0 1 8 0	1 8 0 2 8 0
7	Warrant of Sale of moveable property— If conducted at the Court-house ... If not conducted at do. ...	0 4 0 1 0 0	0 8 0 2 0 0
8	Warrant of sale of immoveable property— If conducted at the Court-house ... If not conducted at do. ...	0 1 0 2 0 0	1 0 0 4 0 0
9	Injunction, Order, or Notice not otherwise provided for ...	1 0 0	2 0 0
10	Any Process in execution of a Decree of a Village Munsif ...	0 4 0	...

Order 184.]

FORMS FOR MANAGERS AND GUARDIANS, COURT
OF WARDS.

FORM A.

SECURITY FOR PERSONAL APPEARANCE OF MANAGER OR GUARDIAN.

WHEREAS I,

inhabitant of

in the Zillah of

have, with my own consent, been appointed by the Court of Wards,
Manager of the Property of }
Guardian to }

incapacitated Proprietrix of

in the Zillah aforesaid, and have been called to enter into a Bond for
my personal appearance during the term of my { Management
Guardianship }

I hereby bind myself to appear personally before the Collector of
Vizagapatam whenever summoned by him during the term of my
Management }
Guardianship }

and in case of my making default therein, I bind myself to forfeit
to the Court of Wards the sum of Rs.

Dated

FORM OF SECURITY TO BE SUBJOINED TO THE BOND OF THE PRINCIPAL.

I hereby declare myself surety for the above-said
of

that he shall personally appear before the Collector of Vizagapatam
whenever summoned by the Collector during the said term; and in
case of his making default therein, I hereby bind myself to forfeit
to the Court of Wards the sum of Rs.

FORM B (1.)

OBLIGATION TO BE EXECUTED BY MANAGER.

Section X, Regulation V. of 1804.

I,
having voluntarily taken upon myself the management of the pro-
perty of
incapacitated Proprietrix of

do hereby solemnly promise and engage to manage the said property diligently and faithfully for the said Proprietrix, and to use all the means in my power to improve the property for the benefit of the owner. I also promise and engage to render a true and just account of my administration, and to be answerable for all embezzlement or misapplication of the property, to the extent of three times the amount which may be proved to have been embezzled or misapplied during my management. And I further engage to adhere to such regulations as have been, or may hereafter be, framed for the guidance of managers by the Court of Wards, and to abstain from all other advantage, directly or indirectly, than the allowance granted to me from the property committed to my charge under the authority of the Court of Wards.

FORM B (2.)

OBLIGATION TO BE EXECUTED BY GUARDIAN.

Section XXI.; Regulation V. of 1804.

I,
having voluntarily accepted the office of guardian of
being the disqualified Proprietrix of

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 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 proved to have been embezzled, or misapplied; and I do hereby bind myself, my heirs, and successors, to make good the said penalty upon due proof of my default.

FORM C.

COMMISSION TO MANAGER.

To
of
in the Zillah of
WHEREAS, under the provisions of Regulation V. of 1804, the

Court of Wards has appointed you MANAGER of the property of
incapacitated Proprietor (or Proprietrix) of

and WHEREAS you have given due and sufficient security for your personal appearance during the course of your management, and have executed the Form of Obligation enacted by Section X. of the said Regulation V. of 1804:

You are hereby furnished by me,
Esq., Collector of the Zillah aforesaid, with this Public Commission of Management, under my official seal and signature; and you are hereby required to take notice, as follows:—

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 possess authority to enforce the penalty of the obligation executed by you, and to dismiss you from your charge; provided always that you will not thereby be precluded, should you consider yourself to be aggrieved by such decision of the Court of Wards, from instituting a suit in the Courts of Adawlat 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 Malguzary and Lakheraj lands, and all houses, tenements, goods, and moveable property: excepting only the houses in which the Proprietor (or Proprietrix) may reside, together with the articles of moveable property required for the use and comfort of the said Proprietor (or Proprietrix).

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 Fussy 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.

FORM D.

COMMISSION TO GUARDIAN.

To
of
in the Zillah of

WHEREAS under the provisions of Regulation V. of 1804, the Court of Wards has confirmed your appointment of Guardian to
incapacitated Proprietor (or Proprietrix) of

, and WHEREAS you have accepted the Trust, and have given security for your personal appearance during the continuance of the said Trust, and have executed the Form of Obligation enacted by Section XXI., Regulation V. of 1804—

Now you are hereby invested with your Trust by this public Commission under the official seal and the signature of me
Esq., Collector of the Zillah; and you are hereby required to take notice as follows:—

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 Saint George, and may direct that they shall attend, for the purpose of education, such School or College as may seem expedient, or may appoint a tutor for their tuition; and who may make such provision as may be necessary for their proper care and maintenance during the period of their education.

(b) That should you disobey orders of the Collector regarding the education of your ward, you will be liable to dismissal by the Court of Wards, and will nevertheless be liable to account to the Collector for your receipts and disbursements during the period of your guardianship.

(c) That you are vested with the right to the custody of the person of your ward.

Or when the Ward is a female,

8thly.—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.

9thly.—That any person who knowingly aids or abets the marriage of your ward, or of his (or her) younger brothers or sisters, without the leave of the Collector acting under the order of the Court of Wards to such marriage first had and obtained, will on conviction before the Court of Session on the prosecution of the Collector be liable to a fine not exceeding two thousand rupees, or to imprisonment not exceeding six months with or without hard labor.

10thly.—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.

11thly.—That your ward is not liable to be sued on any action in the Courts of Judicature, otherwise than as under the protection and in the joint name of his (or her) Guardian.

12thly.—That in the event of your ward desiring to adopt a son, while he (or she) continues in the status of a disqualified landholder, the previous consent of the Court of Wards in writing must be obtained, in order to render the adoption valid and effectual.

13thly.—That in cases of fraud imputed to you as Guardian, it shall be competent for the Court of Wards to order inquiry to be made in the first instance by the Collector and to pass judgment on the result of such enquiries, subject to an appeal to the High Court of Judicature.

Order 204, para. 1.]

SPENDING POWERS OF COLLECTORS, &c.

STATEMENT I.

Financial Powers of Collectors and Board as to sanctioning expenditure debitable to Collectors' Budgets, Imperial, Provincial, and Special Funds.

SUBJECT.		Expenditure which can be incurred by Collectors, without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Heads.	Minor Heads.		
1	2	3	4
Refunds.	Land Revenue collected.	Any where the collection was originally made by Divisional Officer, within 2 years after collection.	Originally collected by Collectors, within 2 years after collection.
	Land Revenue fines.	.....	All.
	Excess on Spirits and Drugs.	Same as in the case of Land Revenue.	Same as in the case of Land Revenue.
	Customs.	.....	All.
	Damaged and unused stamps and stamped papers in terms of the Acts.	All.	.....
	Stamp duty and penalties levied in excess.	.....	All.
	Customs draw-back.	All.	.....
	Fixed sanctioned establishments including fixed tentage, house rent, and deputation allowance not caused by absence of officers.	All.	.....
Land Revenue.	Travelling allowances, extra tentage and batta.	All.	.....

Spending Powers of Collectors, &c.—(continued.)

SUBJECT.		Expenditure which can be incurred by Collectors, without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Heads.	Minor Heads.		
1	2	3	4
	Repairs to Office Furniture.	Up to Rs. 10 per mensem.	All beyond that limit.
	Purchase of Office Furniture, peons' belts, peons' badges, and table cloths.	.....	All.
	Purchase of country stationery.	All.	.....
	Carriage of stationery, records, &c.	All.	.....
	Book-binding.	.....	All.
	Cloth for records.	All.	.....
	Purchase of country medicine.	All.	.....
	Purchase for Government of land sold at Revenue Sales.	All.	.....
	Law charges.	.....	All.
	Service Telegrams, and official postage.	All.	.....
	Tour charges.	All.	.....
	Pearl Fishery charges.	All.	.....
	Remittances of Treasury in their District.	All.	.....
	Miscellaneous.	All usual charges.	All unusual charges.
Excise on Spirits and Drugs.	Fixed sanctioned Establishments, Travelling allowances, repairs and purchase of furniture, purchase of country stationery and miscellaneous	Same as under Land Revenue.	Same as under Land Revenue.

Spending Powers of Collectors, &c.—(continued.)

SUBJECT.		Expenditure which can be incurred by Collectors, without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Heads.	Minor Heads.		
1	2	3	4
	Freight, &c., of Spirits.	All.	.....
	Rewards.	Not exceeding Rs. 100.	Beyond that limit.
	Purchase on repair of casks.	All.	.....
	House and Ship-rent.	All.	.....
Customs.	Fees for Duty out of office hours.	All.	.....
	Other items.	See corresponding items under Land Revenue.	.....
Stamps.	Establishment for sale of Stamps.	All.	.....
	Commission to Vendors.	All.	.....
	Fees to pleaders in pauper suits.	.....	All.
Imperial Miscellaneous.	Remittances of Treasure to other districts or presidencies.	All charges.	.....
Debt Accounts.	Advances recoverable.	.....	According to the general instructions of Government.
	Advances under the Land Improvement Act.	Not exceeding Rs. 1,000.	Beyond that, and not exceeding Rs. 5,000.
	Office permanent advances.	.....	Scale fixed by Board.
Printing.	Temporary establishments.	All, subject to subsequent veto of Board.	.....
	Purchase of material and stock.	.....	All.
	Printing at private presses.	All.	.....
	Other items.	See corresponding items under Land Revenue.	.....

Spending Powers of Collectors, &c.—(continued.)

SUBJECT.		Expenditure which can be incurred by Collectors, without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Heads.	Minor Heads.		
1	2	3	4
Minor Establishments.	Model Farms.	Usual charges.	Unusual charges.
	District Post Establishment.	All sanctioned establishments.	.....
	Birth and Death Registration.	All.	.....
	Stamping weights and measures.	All usual charges if covered by the receipts.	.....
	Rain gauges.	.....	All.
Office rent, &c.	Office or house-rent for revenue buildings.	.....	All.
Provincial Miscellaneous.	Amount and rates on Government buildings.	All.	.....
	Rewards for killing wild animals.	All, according to scale.	.....
	Cost of books and publications.	.....	All for which general sanction has been given by Government.
	Donations to Native Choultries.	All, under sanctioned scale.	.....
	Maintenance and burial of paupers.	All.	.....
	Fire, flood, and famine charges.	.....	According to the general instructions of Government.
	Cattle-disease medicine.	All.	.....
	Improvement of agriculture and trade.	.....	According to the general instructions of Government.
Public Works.	"Petty construction and repair" as defined by Government,—repairs and improvements.	Not exceeding Rs. 100.	Where cost is over Rs. 100.
	Ditto construction.	.....	Where cost does not exceed Rs. 2,000.

Spending Powers of Collectors, &c.—(continued.)

SUBJECT.		Expenditure which can be incurred by Collectors, without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Heads.	Minor Heads.		
1	2	3	4
Jungle Conservancy Fund.	Formation of fresh Plantation and Topes. Improvement and maintenance of ditto. Commission for collection. Establishment. Contingent charges.	Usual charges within the Budget allotments.	Expenditure not provided for in the Annual Budgets, except charges on account of Permanent Establishment of the superior grade.
Cattle Pound Fund.	Construction of pounds. Repairs of ditto. Establishment. Commission to pound-keepers. Contingent charges. Cost of P. W. supervision.	do.	do.
Village Service Fund.	Payment to Village Officers. Contingent charges.	do.	do.
Irrigation Cess Fund.	Establishment. Contingent charges.	do.	do.
Cochran's and Sadras Canal Fund.	Construction of canals. Repairs of ditto. Cost of P. W. supervision. Cochran's Canal Establishment. Shedden Gumpum Lock Establishment. Contingent charges.	do.	do.
Canal and Ferry Fund.	Construction of boats. Repairs of ditto. Establishment. Miscellaneous.	do.	do.

STATEMENT II.

Financial powers of the Superintendent of Stamps as to sanctioning expenditure debitable to Stamps.

SUBJECT.		Expenditure which can be incurred by the Superintendent of Stamps without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Head.	Minor Heads.		
1	2	3	4
Stamps.	Office permanent advances.	.....	Scale fixed by Board.
	Service Telegrams and official postage.	All.	.....
	Purchase of office furniture, peon's belts, peon's badges and table cloths.	.....	All.
	Repairs to office furniture.	Up to 10 Rupees per mensem.	All beyond that limit.
	Railway charges and cart hire, &c., for the transmission of Stamps to Districts.	All.	.....
	Miscellaneous.	All usual charges.	All unusual charges.

Order 214, para. 1.]

VOWEL TRANSLITERATION TABLE.

Nagari.	Persian.	Tamil.	Telugu.	Approximate Sound.	Authorized Roman Transliteration.
अ	ا	அ	అ	As the <i>a</i> in "about" and "delta."	a
आ	آ	ஆ	ఆ	As the long <i>a</i> in "father."	ā
इ	ی	இ	ఇ	As the <i>i</i> in "pin" or the <i>y</i> in "truly."	i
ई	عی	ஐ	ఈ	As the long <i>i</i> is in "pique."	ī
उ	و	உ	ఉ	As the <i>oo</i> in "good."	u
ऊ	وو	ஊ	ఊ	As the long <i>oo</i> in "moon."	ū
ए	اے	ஏ	ఎ	As the <i>e</i> in "mendicant" (nearly the french é.)	e
ऐ	ای	ஐ	ఐ	As the <i>ai</i> in "aisle" or <i>ei</i> in "height."	ai
ओ	औ	ஔ	ఔ	As the long <i>o</i> in "prose."	o
		ஓ	ఓ	As <i>o</i> in "police."	ō
औ	औ	ஔ	ఔ	As the <i>eu</i> in "foul" or <i>ow</i> in "down."	au

Order 214, para. 2.]

LISTS OF NAMES OF PLACES IN MADRAS PRESIDENCY
WITH SPELLING FIXED BY GOVERNMENT.

No. I.

Places in which the Popular Spelling has been retained.

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Anamalai Hills...	అనామలై	Coimbatore...	H.
Arcot ...	ఆర్కాట్	North Arcot...	T., P.O., R.S.
Arcot, North...	ఉత్తర ఆర్కాట్	North Arcot...	D.
Arcot, South...	దక్షిణ ఆర్కాట్	South Arcot...	D.
Arni ...	ఆర్ని	North Arcot...	P.O., Z.
Aryalūr ...	ఆర్యలూర్	Trichinopoly...	P.O.
Bārwa ...	బారువా	Ganjam ...	P.O., Z.
Belgām ...	బెల్గాం	Vizagapatam...	Z.
Bellary...	బెల్లరీ	Bellary ...	D.T., P.O., R.S.
Berhampore...	బెరంపురం-బెరహంపురం	Ganjam ...	T., P.O.
Beypore ...	బెయ్యపూర్	Malabar ...	P.O., R.S.
Bezwāda ...	బెజవాడ	Kistna...	T.P.O.
Bunder ...	బందరు	Kistna...	T.P.O.
Calicut...	కలకత్తె	Malabar ...	T.P.O.
CalimerePoint	కలిమియర్ ముడి	Tanjore ...	P.O.
Calicutapatam	కలకత్తెపట్నం	Ganjam ...	P.O.
Cannanore ...	కన్నూరు	Malabar ...	P.O.
Cassergode ...	కాసరగోడ	South Canara	T.P.O.
Cauvery ...	కౌవేరి	Tanjore ...	R.
Cherakal ...	చిరకల్	Malabar ...	T.
Chetput ...	చేత్తపట్నం	Chingleput ...	R.S.
Chettierpore...	చెట్టిపూర్	Ganjam ...	P.O.
Chayair ...	చేయిర	Cuddapah ...	R.
Chicacole ...	చికాకోల-చికాకోలం	Ganjam ...	T.P.O.
Chilambaram	చిలంబరం	South Arcot...	T. P.O., R.S.

D Signifies District. T Taluk. Z Zainindari. H Hill.

R River. PO Post Office. RS Railway Station.

* Orme writes it, Chilambaram.
 Wilks " Chillumbrum.
 Mill " Chillumbrum.
 Thornton " Chillumbrum.

No. 1.—Places in which the Popular Spelling has been retained—contd.

Name. 1.	Vernacular. 2.	District. 3.	Description and Remarks 4.
Chingleput ...	செங்கல்பட்டு	Chingleput ...	D.T., P.O., R.S.
Chinna Hugri ...	சிన్నஹுரி	Bellary ...	R.
Chowghat ...	ചവറക്കാട്	Malabar ...	P.O.
Cocanáda ...	കോനാട്	Gó dávari ...	P.O.
Cochin ...	കൊച്ചി	Malabar ...	T.
Coimbatore ...	கோயம்புத்தூர்	Coimbatore ...	D.T., P.O., R.S.
Colerston ...	கொள்ளிடம்	Tanjore ...	R.
Collegal ...	கல்லிகல்	Coimbatore ...	T.P.O.
Combacconum ...	கும்பகோணம்	Tanjore ...	T. P.O., R.S.
Conjeveram ...	காஞ்சிவரம்	Chingleput ...	T. P.O., R.S.
Coonoor ...	கூனூர்	Nilgiris ...	P.O.
Coringa ...	கோரங்க	Gó dávari ...	P.O.
Cortelliar ...	கொர்தலையாறு	Chingleput ...	R.
Courtallam ...	குத்தாலம்	Tinnevelly ...	Village.
Cuddalore ...	கூடலூர்	South Arcot ...	T. P.O., R.S.
Cuddapah ...	கடடப	Cuddapah ...	D.T., P.O., R.S.
Cumbum ...	கும்பம்	Kurnool ...	T. P.O.
Dévipatam ...	தேவிபட்டணம்	Madura ...	P.O.
Dindigul ...	திண்டிவக்கல்	Madura ...	T. P.O., R.S.
Dowlaishevaram ...	டவுலிசேவரம்	Gó dávari ...	P.O.
Edyenkudi ...	இடையன்குடி	Tinnevelly ...	P.O.
Ellore ...	இலார்	Gó dávari ...	T. P.O.
E'púrpolliem ...	ஏபூர்புல்லம்	Kistna ...	P.O.
Ernáð ...	എറണാകുളം	Malabar ...	T.
Erode ...	ஈரோடு	Coimbatore ...	T. P.O., R.S.
Golgonda ...	கோல்கொண்ட	Vizagapatam ...	T.
Goomsur ...	கும்பசூர்	Ganjam ...	T.
Gooty ...	கூட்டி	Bellary ...	T. P.O., R.S.
Gopálpur ...	கோபால்புரம்	{ (1) Ganjam. } (1) P.O.,	
Gúdálúr ...	கூடலூர்	{ (1) Gó dávari. } (2) Z.	
Gú d ú r Par-gana ...	கூடலூர் பரகாணம்	Nilgiri ...	P.O.
Guindy ...	கூண்டி	Kistna ...	Z.
Guntoor ...	கூண்டூர்	Chingleput ...	P.O., R.S.
Hautghur ...	ஹவுத்	Kistna ...	T. P.O.
		Ganjam ...	Z.

No. 1.—Places in which the Popular Spelling has been retained—contd.

Name. 1.	Vernacular. 2.	District. 3.	Description and Remarks. 4.
Havinhudgalli ...	ஹவின்ஹுட்கல்லி	Bellary ...	T.
Hospet ...	ஹோஸ்பேட்டி	Bellary ...	T. P.O.
Hugri or Vedavati ...	ஹுரி - வேடவதி	Bellary ...	R.
Jeypore ...	ஜெய்புரம்	Vizagapatam ...	Z.
Jollarpét ...	ஜல்லார்பேட்டை	Salem ...	P.O., R.S.
Kandapur ...	காண்டபுரம்	South Canara ...	T., P.O.
Kárvetnagar ...	கார்வேத்நகரம்	North Arcot ...	Z.
Káveripatam ...	காவேரிபட்டணம்	Salem ...	P.O.
Kistna ...	கிஸ்த்நா	Kistna ...	D.R.
Kosgu ...	கோசகூ	Bellary ...	R.S.
Kundahs, The ...	...	Nilgiri ...	Tract. Range of Hills.
Kurnool ...	கர்நூல்	Kurnool ...	D., P.O.
Madras ...	மதராஸ் - மதுரை	Madras ...	P.O., R.S.
Madura ...	மதுரை	Madura ...	D.T., P.O., R.S.
Malabar ...	மலபார்	Malabar ...	D.
Maliyapuram ...	மலையபுரம்	Malabar ...	P.O.
Manantoddy ...	மானந்தாடி	Malabar ...	P.O.
Mangalore ...	மங்களூர்	South Canara ...	T., P.O.
Mettapollim ...	மேட்டப்பாளையம்	Coimbatore ...	P.O., R.S.
Nagore ...	நாகூர்	Tanjore ...	P.O.
Naidupet ...	நாயுடுபேட்டை	Nellore ...	P.O.
Nandiál ...	நந்தியாலை	Kurnool ...	T., P.O.
Narainvaram ...	நாரையவரம்	North Arcot ...	R., P.O., R.S.
Narsannapet ...	நரசந்நபேட்டை	Ganjam ...	P.O.
Narsapatam ...	நரசபட்டம்	Vizagapatam ...	P.O.
Narsapur ...	நரசாபுரம்	Gó dávari ...	T., P.O.
Narsaraopet ...	நரசராபேட்டை	Kistna ...	T., P.O.
Názareth ...	நாஜரேத்தி	Tinnevelly ...	P.O.
Negapatam ...	நாகபட்டணம்	Tanjore ...	T., P.O., R.
Neilore ...	நெல்லூர்	Nellore ...	D.T., P.O.
Nilgiri ...	நிலகிரி	Nilgiri ...	D., H.

No. 1.—Places in which the Popular Spelling has been retained—contd.

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Núzívd ...	నూజీవీడు	Kistna ...	Z.
Ongole ...	ఒంగోలు-వంగోలు-వంగుల	Nellore ...	T., P.O.
Oosoor ...	ఓశూరు	Salem ...	T., P.O.
Ootacamund...	ఓదెక్కమండల	Nilgiri ...	P.O.
Palamcottah...	పాలెయ్యక్కోట్ట	Tinnevelly ...	P.O.
Palghát ...	పాలగఠా	Malabar ...	T., P.O., R.S.
Pálkonda...	పాలకొండ	Vizagapatam...	P.O.
Palmanair. ...	పలమనేరి	North Arcot...	T., P. O.
Paumben..	పాంబెన్	Madura ...	P.O.
Poonamallee...	పూనామలై	Chingleput ...	P.O.
Porto-Novo...	పోర్టునోవో	South Arcot...	P.O., R. S.
Pulicat ...	పులికాట్	Chingleput ...	P.O.
Pulney ...	పుణే	Madura ...	T.H., P.O.
Quilandi...	కొయిలండి	Malabar ...	P.O.
Raidroog..	రాయచూరు	Bellary ...	T.
Rájahmundry	రాజమహేంద్రవరం	Górávari...	T., P.O.
Rámandroog..	రామద్రోం	Bellary ...	P.O.
Rámád ...	రామనాథపురం	Madura ...	Z., P.O.
Russelkonda..	రస్సెల్ కొండ	Ganjam ...	P.O.
Sadras ...	శత్రుగట్ట	Chingleput ...	P.O.
Saidapet...	సైదాపేట్	Chingleput ...	T., P.O., R.S.
Salem ...	శేలం	Salem ...	D., T.Z. P.O., R.S.
Samulcottah...	చామలకోట్	Górávari..	P.O.
Sankaridroog.	శంకరిద్రోం	Salem ...	P.O., R.S.
Sáptúr ...	శాపూరు	Madura ...	Z.
Sátghar...	సాత్ గూరి	North Arcot...	P.O.
Sawyerpuram	సాయర్ పురం	Tinnevelly ...	P.O.
Sérghar...	శేరుగూర్	Ganjam ...	Z.
Shervaroy Hills ...	శేర్వరాయ్ మలై	Salem ...	H., P.O., R.S.
Shivaganga...	శివగంగ	Madura...	P.O.Z.
Sbólinghur...	శోలంగుర	North Arcot...	P.O., R.S.
Sidhout ...	సిద్దు	Cuddapah ...	T., P.O.
Sirvail ...	సిరువై	Kurnool..	T.
Sómpét ...	సోంపేట్	Ganjam...	P.O.

No. 1.—Places in which the Popular Spelling has been retained—contd.

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
South Canara.	దక్షిణకన్నడ	South Canara.	D.
St. Thomas' Mount...	సాంథమ్మలై	Chingleput ...	P.O., R.S.
Tádpatri...	తాడిపత్రి	Bellary ...	T., P.O., R.S.
Tánjore ...	తాంజూర్	Tanjore ...	D.T., P.O., R.S.
Tellicherry ...	తెలలిచెర్రీ	Malabar ...	P.O.
Tinnevelly ...	తిరునెల్వేలీ	Tinnevelly ...	D.T., P.O., R.S.
Tranquebar ...	త్రాన్కబార్	Tanjore ...	P.O.
Trichengode...	తిరుచెంగోడి	Salem ...	T.
Trichinopoly..	తిరుச்சిరూపల్లీ	Trichinopoly..	D. T., P.O., R.S.
Tripatty...	తిరుపతి	North Arcot...	P.O., R.S.
Trinomalai ...	తిరువణ్ణమలై	South Arcot...	T.
Tuticorin..	తుత్తికోర్	Tinnevelly ...	P.O., R.S.
Udiarpolliem..	ఉడియార్ పొలియం	Trichinopoly..	T.
Vániambádi...	వాణియంపూడి	Salem ...	P.O., R.S.
Vellore*...	రాయచూరు	North Arcot...	T., P.O., R.S.
Vizagapatam..	విజాపట్నం	Vizagapatam..	D., P.O.
Vizianagram..	విజయనగరం	Vizagapatam..	Z., P.O.
Vyteri ...	వయిత్రి	Malabar ...	P.O.
Wárájábabad..	వాలాజాబాద్	Chingleput ...	P.O.
Wárájáhnagar	వాలాజానగరం	North Arcot...	P.O.
Walliar ...	వాల్లియార్	Malabar ...	R.S.
Waltair ...	వాల్తేరు	Vizagapatam...	P.O.
Wandiwash...	వాన్దివాసి	North Arcot...	T., P.O.
Wellington ...	వెల్లింగ్టన్	Nilgiri ...	P.O.
Wontimetta...	వొంటిమెట్ట	Cuddapah ...	P.O., R.S.
Wynád ...	వయనాడ్	Malabar...	T.
Yercaud...	యెర్రాడు	Salem ...	P.O.

* "Ráya Ellúr," the boundary city of the Ráya dynasty of Bijnagar Ráya Ellúru becomes in Tamil Ráya-v-ellur or Ráya-v-elur, or dropping the "Ráya" becomes Vélúr.

No. 2.

Places in which the prescribed system of transliteration has been followed.

Name. 1	Vernacular. 2	District. 3	Description and Remarks 4
Acharapákam	அச்சரபாக்கம்	Chingleput	P.O., R.S.
Addanki	அடங்கி	Nellore	P.O.
Adirámpatam	அதிராம்பட்டணம்	Tanjore	P.O.
Ádóni	அடனி-அடனா-அடனே	Bellary	T., P.O., R.S.
Ádutturai	ஆடுதுரை	Tanjore	R.S.
Álambákam	ஆலம்பாக்கம்	South Arcot.	R.S.
Allúr	அல்லூர்	Bellary	T.
Ainalápuram	அனலாபுரம்	Górávari	T., P.O.
Amarávari	அமராவதி	Coimbatore	R.
Ambarapét	அம்பரபேட்டை	Górávari	Z.
Ambása mudram	அம்பாசமுத்திரம்	Tinnevelly	T., P.O.
Ambúr	அம்பூர்	North Arcot.	P.O., R.S.
Ambúrpét	அம்பூர்பேட்டை	Salem	Z.
Ammápétai	அம்மாபேட்டை	Tanjore	R.S.
Ammayáná-yakanúr	அம்மையநாயக்கனூர்	Madura	P.O., R.S., Z.
Anáikarai	அனையகரை	Madura	P.O., R.S., Z.
Chattram	சுனைக்காரசத்திரம்	Tanjore	R.S.
Anakápalle	அனகாபள்ளி	Vizagapatam	P.O., Z.
Anantapur	அனந்தபுரம்	Bellary	T., P.O.
Ándipatti	ஆண்டிபட்டி	Coimbatore	Z.
Animármitta	அனிமர்மிட்டா	Salem	Z.
Ankusagiri	அங்குசகிரி	Salem	Z.
Annádpatti	அன்னாநான்பட்டி	Salem	Z.
Arantangi	அரமங்காங்கி	Tanjore	P.O.
Arisillár	அரிசில்லாறு	Tanjore	R.
Arkónam	அர்க்கோணம்	North Arcot.	P.O., R.S.
Arúpakotai	அரூபகோட்டை	Madura	P.O.
Áska	அஸ்கா	Ganjam	P.O.
Aspiri	அஸ்பிரி	Bellary	P.O., R.S.
Atmakúr	அத்கூர்	Nellore	T.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description and Remarks 4
Atúr	ஆத்தூர்	Salem	T., P.O.
Ávadi	ஆவடி	Chingleput	R.S.
Avanáshi road	அவனாசி ரோட்டு	Coimbatore	R.S.
Áyakudi	ஆயக்குடி	Madura	Z.
Ayyalúr	அய்யலூர்	Trichinopoly	R.S.
Ayyampet	அய்யம்பேட்டை	Tanjore	P.O., R.S.
Bádavól or Baddavól	பட்டாவல்-பட்டாவல்	Cuddapah	T., P.O.
Báhu	பாஹு	Cuddapah	R.
Baireddipalle	பைரேடிபள்ளி	North Arcot.	P.O.
Ballipalli	பல்லிபள்ளி	North Arcot.	R.S.
Bangáru	பங்காறு	North Arcot.	Z.
Bantwál	பந்தவால்	South Canara	P.O.
Bápatla	பாபட்டா	Kistna	T., P.O.
Bárkúr	பார்க்கூர்	South Canara	P.O.
Badakarai	பாடகரை	Malabar	P.O.
Bhadráchalām	பத்ராச்சலம்	Góráveri	T.
Bhágálúr	பாகலூர்	Salem	Z.
Bhaváni	பவானி	Coimbatore	T., R.
Bhavanigiri	பவானிகிரி	South Arcot.	P.O.
Bhímavaram	பிம்மவரம்	Góráveri	T.
Bobbili	பாப்பிலி	Vizagapatam	Z.
Bódináyak-anúr	போதிநாயக்கனூர்	Madura	Z.
Bommaya kupam	பொம்மையகுப்பம்	Salem	Z.
Brahmadésam	புத்தூர்	North Arcot.	P.O.
Búdalúr	பூதலூர்	Tanjore	R.S.
Buddiyér	புத்தியூர்	Kistna	R.
Búdúr	பூதூர்	Tinnevelly	Z.
Chakkanadi	சக்கநாதி	South Canara	R.
Chandragiri	சாந்திரகிரி	North Arcot.	T., R., P.O.
Chandranadi	சாந்திரநாதி	South Canara	R.
Chandúr	சந்தூர்	South Arcot.	R.S.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks 4
Chemudu ...	செமுడు.	... Vizagapat ^a m.	Z.
Chengal- rāyan's			
Choultry ...	செங்கல்ராயன் சத்திரம்	Chingleput	R.S.
Chévendra ...	சேவெந்திர	... Kistna	Z.
Cheyār ...	சேய்யார்	... Cuddapah	R.
Cheyūr ...	சேய்யூர்	... Chingleput	P.O.
Chikati ...	சிகதி	... Ganjam	Z.
Chinnam- mānūr ...	சின்னமமாநூர்	... Madura	P.O.
Chinnam- māpēt ...	சின்னமமாபேட்டை	... North Arcot	R.S.
Chinna Kime- di ...	சிஸ்ஸிமேடி	... Ganjam	Z.
Chintalapāti ...	சிந்தலபாதி	... Kistna	Z.
Chipurupalle ...	சிபுரூபல்லி	... Vizagapatam	P.O.
Chitra ...	சித்ரா	... Bellary	R.
Chitrāvati ...	சித்ராபதி	... Bellary	R.
Chittar ...	சித்திர	... Tinnevely	R.
Chittér ...	சித்தேர்	... Cuddapah	R.
Chittūr ...	சித்தூர்	... North Arcot	T., P.O.
Chódavaram ...	சோடவரம்	... Vizagapatam	P.O.
Chunāmpēt ...	சூனாம்பேட்டை	... Chingleput	P.O.
Chundi ...	சுண்டி	... Nellore	Z.
Dakshapalle ...	டக்ஷபல்லி	... Kistna	P.O.
Denkankótai ...	டெங்கன்கோட்டை	... Salem	P.O.
Dévabhūmi ...	தேவபூமி	... Ganjam	Z.
Dévarakóta ...	தேவரகோட்டை	... Kistna	Z.
Dévarāyapalli ...	தேவராயபல்லி	... Nellore	Village.
Dévikótai ...	தேவிகோட்டை	... Madura	P.O.
Dhárakóta ...	தாரகோட்டை	... Ganjam	Z.
Dhárāpuram ...	தாராபுரம்	... Coimbatore	T., P.O.
Dharmapuri ...	தர்மபுரி	... Salem	T., P.O.
Dharmavaram ...	தர்மவரம்	... Bellary	T.
Domman- kurchi ...	தொம்பன் குச்சி	... Salem	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Drākshāram ...	ட்ராக்ஷரம்	... Gódvāri	P.O.
Elamanūr ...	எலமனூர்	... Trichinopoly	R.S.
Eliyankudi ...	எளியன்குடி	... Madura	P.O.
Ellamanchili ...	எல்லமன்சிலி	... (1) Vizagapatam (2) Gódvāri.	(1) P.O., (2) Z.
Ettiyāpuram ...	எட்டியாபுரம்	... Tinnevely	P.O., Z.
Gajapatinagar ...	கஜபதிநகரம்	... Vizagapatam	P.O.
Grandharvakót ...	கந்தர்வகோட்டை	... Tanjore	Z.
Gangaikondān ...	கங்கைகொண்டான்	... Tinnevely	R.S.
Ganjām ...	காஜம்	... Ganjam	D., P.O.
Ganjinadi ...	காஜநாடி	... Ganjam	R.
Gantamanāya- kanūr ...	கண்டமநாயக்கனூர்	... Madura	Z.
Gódvāri ...	கோடவரி	... Gódvāri	D., R.
Gollaprólu ...	கொல்லப்பூர்	... Gódvāri	Z.
Gósthani ...	கோஸ்தனி	... Vizagapatam	R.
Guddelam ...	குட்டலம்	... South Arcot	R.
Gudicherla ...	குடிச்சேலா	... Vizagapatam	Z.
Gudivāda ...	குடிவாடா	... Kistna	T., P.O.
Gudiyātām ...	குடியாத்தம்	... North Arcot	T., P.O., R.S.
Gúdūr ...	கூடூர்	... Nellore	T., P.O.
Gúduvāchéri ...	கூடுவாச்சேரி	... Chingleput	R.S.
Gundér ...	கூண்டேர்	... Nellore	R.
Gundlakamma ...	கூண்டகம்மா	... Nellore	R.
Guntakal ...	கூண்டகல்	... Bellary	P.O., R.S.
Guntasóma ...	கூண்டசோமா	... Bellary	R.
Gupta ...	கூப்தா	... Bellary	R.
Gurupuram ...	கூரபுரம்	... South Canara	R.
Gútāla ...	கூடூர்	... Gódvāri	Z.
Harischand- ranadi ...	கரிசந்திரநதி	... Tanjore	R.
Harpanahalli ...	கர்பநல்லி	... Bellary	T.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Hindri ...	ஹிந்திரி	... Kurnool ...	R.
Hindupur ...	ஹிந்துபுரம்	... Bellary ...	T.
Idaiyankótai ...	இடையாங்கோட்டை	... Madura ...	Z.
Indrávati ...	இந்திராவதி	... Vizagapatam ...	R.
Jagadalli ...	ஜகதலி	... Vizagapatam ...	R.
Jaggampét ...	ஜகம்பேட்டை	... Gódvári ...	P.O., Z.
Jaggayyapét ...	ஜகைய்யபேட்டை	... Kistna ...	P.O.
Jalántra ...	ஜலாந்திர	... Ganjam ...	Z.
Jammulama- dugu ...	ஜம்முலாமதுகு	... Cuddapah ...	T., P.O.
Javvāji Konda ...	ஜவ்வாஜி கண்டை	... Salem ...	H.
Jimukti ...	ஜிமுக்தி	... Bellary ...	R.
Kadaiyūr ...	கடையூர்	... Trichinopoly ...	Z.
Kadambatūr ...	கடம்பத்தூர்	... Chingleput ...	R.S.
Kadambūr ...	கடம்பூர்	... Tinnevely ...	R.S.
Kadatūr ...	கடத்தூர்	... Salem ...	Z.
Kadiri ...	கடிரி	... Cuddapah ...	T., P.O.
Kálahasti ...	காலஹஸ்தி	... North Arcot ...	Z.
Kálavaganga ...	காலவங்கா	... North Arcot ...	R.
Káli ...	காலி	... Kurnool ...	R.
Kallakurchi ...	கல்லகூர்ச்சி	... South Arcot ...	T.
Kalligudi ...	கள்ளிகுடி	... Madura ...	R.S.
Kallikót ...	கலிகோட்டை	... Ganjam ...	Z.
Kalráyan ...	கலராயன்மலை	... Salem ...	H.
Kamalápu- ram ...	கமலாபுரம்	... Cuddapah ...	R.S.
Kambainel- lūr ...	கம்பைநெல்லூர்	... Salem ...	Z.
Kampli ...	கம்புலி	... Bellary ...	P.O.
Kanduktr ...	கண்டகூர்	... Nellore ...	T., P.O.
Kangundi ...	கங்குண்டி	... North Arcot ...	Z.
Kannānkur- chi ...	கன்னகூர்ச்சி	... Salem ...	Z.
Kannivādi ...	கன்னிவாடி	... Madura ...	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Kanyagiri ...	கன்யகிரி	... Nellore ...	T.
Kāraikudi ...	காரைக்குடி	... Madura ...	P.O.
Karaimadai ...	கரைமடை	... Coimbatore ...	R.S.
Karaiptiyār ...	கரைபதியாறு	... Tinnevely ...	R.
Karanguli ...	கருங்குழி	... Chingleput ...	R.S.
Karukalavādi ...	கருகலவாடி	... Salem ...	Z.
Karumanūr- mitta ...	கருமனூர்மிட்டா	... Salem ...	Z.
Karūr ...	கரூர்	... Coimbatore ...	T., P.O., R.S.
Kāsibugga ...	காசிபுட்டா	... Ganjam ...	P.O.
Kasimkōta ...	கசிம்கோட்டை	... Vizagapatam ...	P.O., Z.
Kātpādi ...	காட்பாடி	... North Arcot ...	P.O.
Kattalai ...	கட்டலை	... Trichinopoly ...	R.S.
Kāttuputūr ...	காட்டுபுத்தூர்	... Trichinopoly ...	Z.
Kāvali ...	காவலி	... Nellore ...	T., P.O.
Kāveripāk ...	காவேரிபாக்கம்	... North Arcot ...	P.O.
Késanakurru ...	கேசநகூர்	... Gódvári ...	Z.
Kilkarai ...	கில்கரை	... Madura ...	P.O.
Kintali ...	கிந்தலி	... Vizagapatam ...	Z.
Kirlampūdi ...	கிரலம்புடி	... Gódvári ...	Z.
Kivalūr ...	கிவலூர்	... Tanjore ...	R.S.
Kódaikānāl ...	கோடைகாணல்	... Madura ...	P.O.
Kodumudi ...	கொடுமுடி	... Coimbatore ...	R.S.
Kōdūr ...	கோடூர்	... Cuddapah ...	P.O., R.S.
Kōilkuntla ...	கோயில்குண்டி	... Kurnool ...	T.
Kōilpatl ...	கோயில்பத்தி	... Tinnevely ...	R.S., P.O.
Kōilpatam ...	கோயில்பட்டணம்	... Tinnevely ...	P.O.
Kokāraiyanpēt ...	கொக்கரையன்பேட்டை	... Salem ...	Z.
Kólanka ...	கோலங்க	... Gódvary ...	Z.
Kolatūr ...	கொளத்தூர்	... { Chingleput... } ... { Trichinopoly } ...	R.S.
Komaranman- galam ...	கொமரமங்கலம்	... Salem ...	Z.
Kommaddi ...	கொமமதி	... Madura ...	P.O.
Konehikód ...	கணிகோட்டை	... Malabar ...	R.S.
Kondipuram ...	கண்டிபுரம்	... Cuddapah ...	R.S.
Konganap u- ram ...	கொங்கணபுரம்	... Salem ...	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Koradáchéri...	கொடாச்சேரி	... Tanjore	... R.S.
Kótagiri ...	கோட்டாச்சேரி	... Nilgiri	... P.O.
Kotayam ...	கொட்டையம்	... Malabar	... T.
Kothám ...	கோதம்	... Gódvári	... Z.
Kottapatam...	கோட்டபட்டணம்	... Nellore	... P.O.
Kottapalle ...	கோட்டபள்ளி	... Gódvári	... P.O.
Kovilpatti ...	கொயிலப்பட்டி	... Tinnevely	... R.S.
Krishnagiri...	கிருஷ்ணகிரி	... Salem	... T., P.O.
Krossúr ...	கோஸ்ஸூர்	... Kistna	... P.O.
Kudikádu ...	குடிகாடு	... South Arcot	... R.S.
Kudligi ...	குடிலி	... Bellary	... T.
Kulasékha r a- patam ...	குலசேகரபட்டணம்	... Tinnevely	... P.O.
Kulikarai ...	குளிக்கரை	... Tanjore	... R.S.
Kulitalai ...	குளிக்கலை	... Trichinopoly	... T., P.O., R.S.
Kumárapuram	குமாரசுரம்	... Tinnevely	... R.S.
Kunda ...	கூண்ட	... Kurnool	... R.
Kundúrapalli mitta ...	குந்தூரப்பல்லிமட்டா	... Salem	... Z.
Kunnamanga- lam ...	குன்னமங்கலம்	... North Arcot	... P.O.
Kuppam ...	கூப்பம்	... North Arcot	... R.S.
Kuppili ...	கூப்பிலி	... Vizagapatam	... Z.
Kurambranád.	கொடம்புரநாத	... Malabar	... T.
Kurla ...	கூர்லா	... Ganjam	... Z.
Kurupám ...	கூரூபம்	... Vizagapatam	... Z.
Kutálam ...	குத்தாலம்	... Tanjore	... P.O., R.S.
Kutipuram ...	குதிபுரம்	... Malabar	... R.S.
Kuttuparamba	கூதுபரம்பா	... Malabar	... P.O.
Lakidi ...	லாகிடி	... Malabar	... R.S.
Lálapétai ...	லாலபேட்டை	... Trichinopoly	... R.S.
Madaksíra ...	மாடக்சீரா	... Bellary	... T.
Madhanapalle.	மாடநாப்பள்ளி	... Cuddapah	... T., P.O.
Madhura n t a- kam ...	மாடசூரநாதம்	... Chingleput	... T., P.O., R.S.
Mádugula ...	மாடசூர	... Vizagapatam	... Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Madukarai ...	மாதுகரை	... Coimbatore	... R.S.
Mahánadi ...	மாஹாநதி	... Ganjam	... R.
Mahéndra t a- naya ...	மாஹேந்திரநாய	... Ganjam	... R.
Mailésharam...	மலைசேரம்	... North Arcot	... P.O.
Mailpatti ...	மேயல்பட்டி	... North Arcot	... R.S.
Maiyár ...	மையார்	... Nilgiri	... R.
Malaipál a i y- am ...	மலைபாளையம்	... Tinnevely	... P.O.
Mallápuram...	மல்லாபுரம்	... Salem	... R.S.
Mána Madurai	மானாமதுரை	... Madura	... P.O.
Mánamádi ...	மானமாத்ரி	... North Arcot	... P.O.
Mandasa ...	மண்டாசா	... Ganjam	... Z.
Mangalagiri...	மங்கலகிரி	... Kistna	... P.O.
Manikaraiyár.	மாணிக்கரையார்	... Madura	... R.
Manimukta ...	மாணிமுக்தா	... South Arcot	... R.
Maniyáchi ...	மாணியாச்சி	... Tinnevely	... R.S.
Mannálpurai...	மாணலூர்	... Trichinopoly	... P.O., R.S.
Mannárgudi...	மாணர்குடி	... Tanjore	... T., P.O.
Mannárkót ...	மாணர்கோட்டை	... Tinnevely	... Z.
Mannér ...	மாணேர்	... Nellore	... R.
Mantena ...	மாண்டேன்	... Vizagapatam	... Z.
Marágapuri...	மாறாப்பூர்	... Trichinopoly	... Z.
Márkápuri...	மார்காபூர்	... Kurnool	... T.
Matigiri ...	மாத்திகிரி	... Salem	... P.O.
Máyavaram...	மாயவரம்	... Tanjore	... T., P.O., R.S.
McDonald's Choultry ...	மெக்டானல் சத்திரம்	... Salem	... R.S.
Mélupáka ...	மேலுபாக்க	... Vizagapatam	... Z.
Mélúr ...	மேலூர்	... Madura	... T., P.O.
Mengana- puram ...	மெங்கனபுரம்	... Tinnevely	... P.O.
Mérangi ...	மேரங்கி	... Vizagapatam	... Z.
Merkunád ...	மேற்குநாடு	... Nilgiri	... Tract.
Mimisál ...	மிமிசல்	... Tanjore	... P.O.
Modalaipatti...	மொடலைபட்டி	... Salem	... Z.
Mógullár ...	மோகல்லூர்	... Nellore	... P.O.
Morappúr ...	மொராப்பூர்	... Salem	... R.S.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3.	Description & Remarks. 4
Muddandūr ...	முதுநூறு	... Cuddapah	... R.S.
Muniyār ...	முனியூர்	... Nellore	... R.
Muniyér ...	முனியேர்	... Kistna	... R.
Munjaiyār ...	முஞ்சையூறு	... Tanjore	... R.
Múshi ...	முச்சி	... Nellore	... R.
Musiri ...	முசிரி	... Trichinopoly	... T., P.O.
Mutanchet- timitta ...	முத்தஞ்செட்டிமிட்டா	... Salem	... Z.
Mutukolātūr ...	முதுகொளத்தூர்	... Madura	... P.O.
Mutupēt ...	முத்துபேட்டை	... Tanjore	... P.O.
Mylam ...	மைலம்	... South Arcot	... R.S.
Nāgalāpuram ...	நாகலாபுரம்	... Tinnevely	... Z.
Nāgāvali ...	நாகவலி	... Ganjam	... R.
Nagari ...	நகர	... North Arcot	... R., R.S., II.
Nakkapilli ...	நக்கபிள்ளி	... Vizagapatam	... Z.
Nāmkal ...	நாமக்கல்	... Salem	... T., P.O., Z.
Nancherla ...	நஞ்சேரல்	... Bellary	... R.S.
Nandalūr ...	நண்டலூர்	... Cuddapah	... R.S.
Nandigūma ...	நந்திசூழ	... Kistna	... T., P.O.
Nandikotkūr ...	நந்திகோட்டூர்	... Kurnool	... T., P.O.
Nānguneri ...	நாங்குநெரி	... Tinnevely	... T., P.O.
Nannilam ...	நன்னிலம்	... Tanjore	... T., P.O.
Naraguntī ...	நரசுந்தி	... North Arcot	... Z.
Narassingān- pétai ...	நரசிங்கன்பேட்டை	... Tanjore	... R.S.
Naupada ...	நாபட	... Ganjam	... P.O.
Nellikupam ...	நெல்லிகுப்பம்	... South Arcot	... P.O., R.S.
Nētrāvatī ...	நேத்ராவிதி	... South Canara	... R.
Nidadavól ...	நிடாடவல்	... Gódvāri	... P.O., Z.
Nidāmaṅga- lam ...	நிடாமங்கலம்	... Tanjore	... P.O., R.S.
Nīmgiri ...	நிங்கிரி	... Vizagapatam	... H.
Nōyil ...	நோயில்	... Coimbatore	... R.
Olakūr ...	ஒலக்கூர்	... South Arcot	... R.S.
Ottipidāram ...	ஓட்டிபிடாரம்	... Tinnevely	... T., P.O.
Pachaimalai ...	பச்சைமலை	... Salem	... H.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1.	Vernacular. 2	District. 3.	Description & Remarks. 4.
Pālagód ...	பாலகோடு	... Salem	... P.O.
Pālakollu ...	பாலகோல்லு	... Gódvāri	... P.O.
Pālār ...	பாலாறு	... Chingleput	... R.
Pálér ...	பாலேர்	... Kistna	... R.
Palivela ...	பலிவெல்	... Gódvāri	... Z.
Palladam ...	பள்ளடம்	... Coimbatore	... T.
Pallārappa lli- mitta ...	பல்லாரப்பல்லிமிட்டா	... Salem	... Z.
Pallāvaram ...	பல்லாவரம்	... Chingleput	... P.O., R.S.
Pallūr ...	பள்ளூர்	... Chingleput	... R.S.
Palnād ...	பலாநாடு	... Kistna	... T.
Pāmbaiyār ...	பாம்பையூறு	... South Arcot	... R.
Panchi ...	பாச்சி	... Cuddapah	... R.
Panroti ...	பன்னொட்டி	... South Arcot	... P.O., R.S.
Pāpaghni ...	பாப்பிணி	... Cuddapah	... R.
Pāpanāsam ...	பாபநாசம்	... Tanjore	... R.S.
Paramakudi ...	பரமகுடி	... Madura	... P.O.
Paranginād ...	பரங்கிநாடு	... Nilgiri	... Tract.
Parla Kimedi ...	பலகிமிடி	... Ganjam	... Z., P.O.
Parli ...	பரலி	... Malabar	... R.S.
Pārvatipur ...	பார்வதிபுரம்	... Vizagapatam	... P.O.
Pāsūr ...	பாசூர்	... Coimbatore	... R.S.
Patālam ...	பட்டாளம்	... Chingleput	... R.S.
Patāmbi ...	பட்டாம்பி	... Malabar	... R.S.
Pāta Tekkali ...	பாத்தெக்கலி	... Ganjam	... Z.
Pattlesam ...	பட்டேசம்	... Gódvāri	... Z.
Pattikonda ...	பட்டிகாண்ட	... Kurnool	... T.
Pattukótai ...	பட்டுகோட்டை	... Tanjore	... T., P.O.
Patūr ...	பட்டுர்	... North Arcot	... R.S.
Pedda Kimedi ...	பெட்டகிமிடி	... Ganjam	... Z.
Peddāpuram ...	பெட்டாபுரம்	... Gódvāri	... T., P.O.
Pennār ...	பென்னாறு	... South Arcot	... R.
Pennér ...	பென்னேர்	... Nellore	... R.
Penukonda ...	பெனுகாண்ட	... Bellary	... T.
Perambalūr ...	பெரம்பலூர்	... Trichinopoly	... T., P.O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Perambūr	பெரம்பூர்	Chingleput	R.S.
Periyakulam	பெரியகுளம்	Madura	T., P.O.
Periyār	பெரியார்	Madura	R.
Periyūr	பெறியூர்	Madura	Z.
Pérpangādi	பெர்பாங்காதி	Malabar	P.O., R.S.
Perundurai	பெருந்துரை	Coimbatore	R.S.
Pillūr	பிலூர்	Salem	Z.
Pithāpuram	பிதாபுரம்	Gódvāri	P.O., Z.
Podili	புடிலி	Nellore	P.O.
Póllāchi	பொள்ளாச்சி	Coimbatore	T., P.O.
Pólūr	பொலூர்	North Arcot	T., P.O.
Ponāni	பொனாணி	Malabar	T., P.O., R.
Ponnār	பொன்னார்	South Arcot	R.
Ponnéri	பொன்னேரி	Chingleput	T., P.O.
Pótanūr	பொத்தனூர்	Coimbatore	P.O., R.S.
Pottanam	பொட்டணம்	Salem	Z.
Praudayār	புரட்டையார்	Tanjore	R.
Proddutūr	புரட்டூர்	Cuddapah	T., P.O.
Pādi	பாடி	North Arcot	R. S.
Puduvail	புதுவாயில்	Chingleput	P. O.
Púgalore	புகளூர்	Coimbatore	R. S.
Pulavanār	புலவனார்	South Arcot	R.
Pulicherla	புலிச்சேர்	North Arcot	Z.
Pulikonda	புலிகாண்ட	North Arcot	P.O.
Pulivendala	புலிவேண்டல்	Cuddapah	T.
Pullampét	புலம்பேட்டை	Cuddapah	T., P.O.
Púndi	புண்டி	Ganjam	P.O.
Punganūr	புங்கனூர்	North Arcot	P.O., Z.
Puttūr	புத்தூர்	Salem	Z.
Rāghunādhapuram	ராகுநாதபுரம்	Ganjam	Z.
Rājampét	ராஜம்பேட்டை	Cuddapah	R.S.
Rājapuram	ராஜபுரம்	Salem	P.O.
Rāmachandrapuram	ராமசாந்திரபுரம்	Gódvāri	T.
Rāmālakōta	ராமலகோட்டை	Kurnool	T.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Rāméswarem	ராமேஸ்வரம்	Madura	P.O.
Rápūr	ராபூர்	Nellore	T., P.O.
Rāyacheruvu	ராயசேருவு	Bellary	R.S.
Rāyachóti	ராயசோதி	Cuddapah	T., P.O.
Reddipalle	ரெட்டிபள்ளம்	Cuddapah	R.S.
Rénigunta	ரேனிசுண்ட	North Arcot	P.O.
Répalle	ரேபள்ளம்	Kistna	T. P.O.
Rettayampādi	ரெட்டையாம்பாடி	Madura	Z.
Rushikulya	ரஷிகுலியா	Ganjam	R.
Sāliamangalam	சாலியம்ங்கலம்	Tanjore	R.S.
Sálūr	சாலூர்	Vizagapatam	Z.
Samalpati	சாமல்பட்டி	Salem	R.S.
Sāmi Nellūr	சாமிநெல்லூர்	Madura	R.S.
Sāngamvalasa	சங்கமவலசா	Vizagapatam	Z.
Sānkaranainārkoil	சங்கரநாயனர்கோயில்	Tinnevely	T., P.O.
Sarkār Valavanthimitta	சர்க்கார்வளவந்திமிட்டா	Salem	Z.
Sarvasiddhi	சர்வசித்தி	Vizagapatam	T.
Sattanapalle	சத்தனபள்ளம்	Kistna	T.
Sātūr	சாத்தூர்	Tinnevely	P.O., R.S., T.Z.
Satyamangalam	சத்யம்ங்கலம்	Coimbatore	T., P.O.
Saveri	சாவேரி	Gódvāri	R.
Sévagiri	சேவகிரி	Tinnevely	Z.
Sévalpatti	சேவல்பட்டி	Tinnevely	Z.
Shārada	சாரதா	Vizagapatam	R.
Shérmuhammadpuram	சீர்முஹம்மதுபுரம்	Vizagapatam	Z.
Shiyāli	சியாலி	Tanjore	T., P.O., R.S.
Sholavandan	சொழவந்தன்	Madura	R.S.
Shoranūr	சொர்ணூர்	Malabar	P.O., R.S.
Shulaiyār	சூலையார்	Madura	R.
Sikal	சிக்கில்	Tanjore	R.S.
Sillér	சில்லேர்	Vizagapatam	R.

No. 2.—Places in which the prescribed system of transliteration has followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Singalantapuram	சிங்கலாந்தபுரம்	Salem	Z.
Singampatti	சிங்கமட்டி	Tinnevely	Z.
Singaperumalkoil	சிங்கபெருமாள்கோயில்	Chingleput	R.S.
Sirumalai	சிறுமலை	Madura	H.
Sítánadi	சித்தாநதி	South Canara	R.
Sítar	சிதார	Tanjore	R.
Solasiramani	சோலசிராமணி	Salem	Z.
Sómanúr	சோமனூர்	Coimbatore	R.S.
Sríperumbú-dúr	ஸ்ரீபெருமபூதூர்	Chingleput	P.O.
Sripuram	ஸ்ரீபுரம்	Vizagapatam	Z.
Srirangam	ஸ்ரீரங்கம்	Trichinopoly	P.O.
Srívaikunt-ham	ஸ்ரீவைகுண்டம்	Tinnevely	P.O.
Sriviliputtúr	ஸ்ரீவில்லிபுத்தூர்	Tinnevely	T., P.O.
Sugli	சூலி	Cuddapah	R.
Sundara Perumalkoil	சுந்தரபெருமாள்கோயில்	Tanjore	R.S.
Suvarnanadi	சுவர்நாதி	South Canara	R.
Swarnamukhi	ஸ்வரணமுகி	Nellore	R.
Táda	தாட	Nellore	P.O.
Talliparamba	தலிபரம்ப	Malabar	P.O.
Tállapúdi	தாழ்ப்புடி	Górávari	P.O.
Támrápúrni	தாம்பரபுரணி	Tinnevely	R.
Tangellamúdi	தாண்டிமுகி	Górávari	Z.
Tanuku	தனக	Górávari	T., P.O.
Tánúr	தானூர்	Malabar	R.S.
Tekkali	தெக்கலி	Ganjam	P.O.
Tá	தே	Eastern Gháts	R.
Ténkarai	தென்கரை	Tinnevely	T.
Tépási	தென்காசி	Tinnevely	T., P.O.
Tepakulam	தெப்பகுளம்	Trichinopoly	P.O.
Thattapárai	தட்டபாரை	Tinnevely	R.S.
Thulukapatti	தலுகபட்டி	Tinnevely	R.S.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Tidumalai-mitta	திடுமலைமிட்டா	Salem	Z.
Tindivanam	திண்டிவனம்	South Arcot	T., P.O., R.S.
Tindumangalam	திண்டுமங்கலம்	Salem	Z.
Tinnanúr	திண்ணனூர்	Chingleput	R.S.
Tiruchulai	திருச்சுளை	Madura	P.O.
Tirukali kundram	திருக்கழிக்குன்றம்	Chingleput	P.O.
Tirukóilar	திருக்கோயிலூர்	South Arcot	T.
Tirumangalam	திருமங்கலம்	Madura	T., P.O., R.S.
Tirupádiripuliyúr	திருபாதிரிபுலியூர்	South Arcot	P.O., R.S.
Tiruparankundram	திருபரங்குன்றம்	Madura	R.S.
Tirupatúr	திருப்பத்தூர்	Salem	T., P.O., R.S.
Tirupávanam	திருப்பாவனம்	Madura	P.O.
Tirupórá	திருப்போரூர்	Chingleput	P.O.
Tirupúr	திருபூர்	Coimbatore	P.O.
Tirúr	திரு	Malabar	P.O., R.S.
Tirutani	திருத்தணி	North Arcot	P.O., R.S.
Tiruturai-púndi	திருத்தரைபுண்டி	Tanjore	T., P.O.
Tiruvadamarudúr	திருவடமருதூர்	Tanjore	P.O., R.S.
Tiruvadi	திருவதி	Tanjore	P.O.
Tiruválúr	திருவாலூர்	Tanjore	P.O., R.S.
Tiruvallam	திருவல்லம்	North Arcot	R.S.
Tiruvallúr	திருவள்ளூர்	Chingleput	T., P.O., R.S.
Tiruverambúr	திருவரம்பூர்	Trichinopoly	R.S.
Tiruveti-puram	திருவெட்டிபுரம்	North Arcot	P.O.
Tiruvúr	திருவூர்	Chingleput	Z.
Todanád	தோடநாட்	Nilgiri	Tract.
Tondai	தொண்டை	Madura	P.O.
Tótapalli	தட்டப்பள்ளி	Górávari	Z.
Triverdi	த்ரிவேர்தி	South Arcot	P.O.
Tudiyalúr	துடியலூர்	Coimbatore	R.S.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Tammilēru ...	தமிழர்	Godavari ...	R.
Tundār ...	தந்தாறு	South Arcot... R.	
Tungabhadra...	துங்கபுர	Bellary ... R., R.S.	
Tuni ...	துனி	Gó dávari ... P.O.	
Turaiyūr ...	துரையூர்	Trichinopoly.. P.O.	
Udamalpetai..	உடமல்பேட்டை	Coimbatore... T., P.O.	
Udayagiri ...	உடையகிரி	Nellore ... T., P.O.	
Udipi ...	உடப்பி	South Canara T., P.O.	
Uppār ...	உப்பாறு	Tinnevelly ... R.	
Uppinangadi..	உப்புநெடுகி	South Canara T.	
Urāla ...	உரலா	Vizagapatam.. Z.	
Ūrkād ...	ஊர்காடு	Tinnevelly ... Z.	
Urlām ...	உரலாம்	Ganjam ... Z.	
Ūtakuli ...	ஊத்துகுளி	Coimbatore... R.S.	
Ūtankarai ...	ஊத்தங்கரை	Salem ... T., P.O.	
Ūttumalai ...	ஊற்றுமலை	Tinnevelly ... Z.	
Vedamadurai..	வடமதுரை	Madura ... R.S.	
Vadavār ...	வடவாறு	South Arcot... R.	
Vādimitta ...	வாடிமிட்டா	Tinnevelly ... Z.	
Vaidisvarank-oil ...	வைதிஸ்வரன்கோயில்	Tanjore ... R.S.	
Vaigai ...	வைகை	Madura ... R.	
Vaipār ...	வைபாறு	Tinnevelly ... R.	
Vaira ...	வைர்	Kistna ... R.	
Vaiyampati...	வையம்பத்தி	Trichinopoly R.S.	
Valiyār ...	வலியாறு	Trichinopoly R.	
Vallam ...	வல்லம்	Tanjore ... P.O.	
Vallūr ...	வல்லூர்	Kistna ... Z.	
Valuvanād ...	வலுவநாடு	Malabar ... T., P.O.	
Vamsadhāra...	வம்சதார	Ganjam ... R.	
Vandalūr ...	வண்டலூர்	Chingleput ... R.S.	
Varāha ...	வாராஹ	South Arcot.. R.	
Vasantavāda...	வஸந்தவாடி	Gó dávari ... Z.	
Vāyalpād ...	வாயல்பாடு	Cuddapah ... T.	
Vēgayamma-pēt ...	வேகையம்மபேட்டை	Gó dávari ... Z.	

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Vellār ...	வெல்லாறு	South Arcot.. R.	
Vēlukurchi ...	வேலுகுச்சி	Salem ... Z.	
Vēlūr ...	வேலூர்	Madura ... Z.	
Venkatagiri...	வெங்கடகிரி	Nellore ... P.O., Z.	
Vennār ...	வெண்ணாறு	Tanjore ... R.	
Vētaipalaiyam	வெட்டைபாளையம்	Malabar ... P.O., R.S.	
Vētapālem ...	வேதபாளையம்	Kistna ... P.O.	
Vettiyār ...	வெத்தியாறு	Tanjore ... R.	
Vikravāndi ...	விக்ரவாண்டி	South Arcot... R.S.	
Villupuram ...	வில்லுபுரம்	South Arcot... T., P.O., R.S.	
Vinukonda ...	வினகூண்ட	Kistna ... T., P.O.	
Vīrapūr ...	வீரபுரம்	Bellary ... R.S.	
Vīravaram ...	வீரவரம்	Gó dávari ... Z.	
Vīravāsaram...	வீரவாசரம்	Gó dávari ... P.O.	
Virinjipuram	விரிஞ்சிபுரம்	North Arcot.. R.S.	
Vriudāchalam	விரிதுத்தாச்சலம்	South Arcot.. T., P.O.	
Virudupati ...	விரடுபத்தி	Tinnevelly ... P.O., R.S.	
Wāllājāpet ...	வாலாஜாபேட்டை	North Arcot.. T.	
Wolakód ...	வொலாகோட்	Malabar ... P.O.	
Yelagirimitta..	யெலகிரிமிட்டா	Salem ... Z.	
Yellagiri ...	யெல்லகிரி	Salem ... H.	
Yellaiyār ...	யெல்லையாறு	Salem ... R.	
Yernagūdem...	யெர்நகூடேம்	Gó dávari ... T.	
Yerrāguntla...	யெர்ரகூண்ட	Cuddapah ... R.S.	
Yerumaipati...	யெருமைபட்டி	Salem ... Z.	

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DISTRIBUTION OF OFFICE SERVANTS IN COLLECTOR'S OFFICES.

Serishtadar 1	When the Cutcherry goes on circuit, one will remain in the Huzur and the rest will go on circuit.
Vernacular Revenue Clerk ... 1	
Do. Magistrate Clerk.. 1	
Do. Petition Clerk ... 1	One of them will accompany the circuit Cutcherry to attend on the English Clerk going with it.
Whole Vernacular Department generally 1	
Head English Clerk 1	
Clerk in charge of Current Records 1	One of them will accompany the Native Accountant to the circuit Cutcherry.
Whole Correspondence Department generally ... 1	
English Accountant 1	
Native do. 1	
Whole Accountant Department. 1	
Deputy Collector 1	
Treasury Department ... 1	
Press Department 1	

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Order 219, para. 1.]

SPECIMEN FORMS FOR REGISTER OF PAPERS RECEIVED AND ISSUED AT A COLLECTOR'S OFFICE.

(1.)—RECEIVED.

Consecutive Number of the Register.	No. of the Paper received.	Date of enclosure.	From whom.	Purport.	What done with.	When answered, how disposed of, &c.	R. or D.	When transferred to the Record-keeper.	His signature.	Remarks.
1st November 1864.										
1	99	30th Oct.	Bimlipatam S.M.	Requesting leave of absence for 3 days	Delivered to V. H. Clerk	1st Novem-ber	D.	1st Dec.	V.R.	
2	—	29th Do.	Manager, Vizianagram.	Agreeing to give the site required for District Moonsiff's Court at Bimlipatam...	To 2nd Clerk...	Forwarded to the Engineer 1st.	R.	Do.	V.R.	

(2.)—ISSUED.

No. of the Receive Regr.	From whom.	Purport.	ORDER.		Remarks.
			No. Date.	Particulars.	
	Bimlipatam S.M.	Wants leave for three days.	1st No. 1864.	Granted, transferred to Try. Dy. Collector for Baravard and Gazette.	(Signed) D.F.C.

Order 219, para. 2, clause 4.]

SPECIMEN FORM OF REGISTER OF RECORDED PAPERS EITHER R. OR D.

Abkary—Register of Register papers in sheet No. 1—Abkary.

No. of Papers.		Date of the Paper.	From whom.	Purport.	When transferred to the Record Room.	By what Officer transferred.	Remarks.
As they are received.	No. thereon already.						

Order 219, para. 3.]

LIST OF PAPERS TO BE RETAINED OR PERIODICALLY DESTROYED, AS DRAWN UP FOR THE KISTNA DISTRICT.

I. SUBJECTS OF THE RECORDS AND OTHER ACCOUNTS WHICH ARE TO BE PERMANENTLY PRESERVED.

Government, private, and charitable topos.
 Avenue trees planted by villagers.
 Palmyra topos and Casuarina plantations.
 Jungle conservancy.
 Lands granted as Inams.

Resumed Inams.

Lands given out to Public Works and those transferred from this head to Village Ayacut.

Disputes regarding boundaries.

Do. water.

Important and complicated disputes about lands.

Settlement accounts received from the Talooks, and abstracts prepared from them at the Huzoor.

Ruined tanks, etc.

Suspensions and dismissals of Village Officers.

Grant of compensation for lands taken up for Public Works.

Emoluments of Village Officers.

Price lists.

Quinquennial accounts.

Survey and Settlement accounts and Pymaish Chittahs.

Salary Baravards (Pay Abstracts).

Registers of Yeomiahdars.

Circulars and Hukums of a permanent nature whereon the word "keep" is impressed.

Wells sunk at the cost of Government.

Jumiahbundy Takrar lists.

Construction of new Choultries.

Rights of processions.

Inam Registers received from the Commissioner.

Do. Sunnuds, Dumbalas, Registers, Forms, Chittas, and other papers connected with them.

Treasury Account Current.

A. Registers.

Tirvajasti accounts.

Registers of Arzees of Tahsildars and of complaint petitions.

Zufti Records and Baravards.

Old list of Curnums.

Paste books containing Orders and Arzees.

Gazette files.

Enter Diaries of Orders and Arzees.

Dowles or Sist Zabitahs showing the general Ayacut of Inam, etc., Seri (Government) lands and their assessment, etc.

Monthly accounts of Leave of absence of public servants.

Inam accounts of Village Officers.

Do. written before and after the permanent settlement.

Accounts of Takrar Inams.

Statements and other important papers relating to Pagodas Mosques, and Ashurkhanas (Tombs.)

Statement of Palmyra and other topes.

Measurement accounts of Patiperadus (Back-yards.)

Receipt and expenditure account of income derived from the construction of Anicut.

Statements and Telugu Registers received from the Inam Commissioner.

Cultivation accounts of attached Inams.

Season Reports.

Pay Abstracts of the Police Establishment.

Treasury Chittahs (English.)

Do. of Deposits (English.)

Do. of Expenditure (English.)

Annual accounts relating to Salt, Abkarry, Sea Customs, Stamp, and Income Tax.

Registers of Sale of lands under Act II. of 1864, and transfers of Zemindary estates.

Complaints, decisions, and other important papers on the Revenue side.

Two Cawnies accounts of Inams prepared for Board of Revenue.

II.—PAPERS TO BE DESTROYED PERIODICALLY.

1.—Abkarry.

5 Years.—Abkarry Muchilkas and Cowles.

List showing the different Stills and Shops.

Abkarry Muchilkas exccented by Abkarry Farmers to Sub-renters.

Registers of Licenses and of Permits.

Permits of Liquor.

Sale accounts of confiscated Liquor.

Account showing the rewards on account of do.

Sale accounts of Palmyra trees and leaves.

Sale accounts of Liquor.

Enter books of Hukums and Arzees.

2.—Abstracts.

3 Years.—Abstract of Villagewar balances.

Do. of receipts and disbursements and of salaries.

3.—*Accounts other than those kept according to Manual.*

5 Years.—Saderward accounts of petty receipts and disbursements.

Stationery accounts of receipts and expenditure.

Fines' statements.

Accounts of Cattle pound collections.

Accounts particular of contingent charges.

Bungalow fees accounts.

Accounts of salaries held in deposit.

Jasti Cummi accounts (Increase and Decrease.)

Comparative accounts of Land revenue.

Chittahs of deposits, expenditure, and sales of Postage labels, Adhesive stamps, etc.

Fasliwar lists of relinquishments of lands.

3 Years.—Monthly Accounts Current.

Estimate of Cash requirements.

Accounts of gross receipts and disbursements.

Budget comparative statement of every official year.

Accounts showing the receipts and disbursements of certain items kept in deposit as "not paid."

Statement showing the arrears of assessment due on lands attached under orders of Courts.

3 Years.—Accounts Current of Shrotriums and Mokhasas, of Advances, Maramut, etc.

Monthly accounts of estimates and drafts of accounts

1 Year.—Monthly accounts of Currency Notes.

Monthly accounts of fees collected from gentlemen halting at the Travellers' bungalows.

Estimation lists of accounts prepared agreeably to the Manual.

Statement of Puttahs, old and new, etc., Cash Reports.

Cultivation statements, etc., published in the *District Gazette*.4.—*Averjas (Posting.)*

3 Years.—Averjas of Price lists of collections and balances, of Deposits, Advances, etc.

5.—*Baravards.*

5 Years.—Reports and forms relating to Leave of absence. Salary receipts.

3 Years.—Pay Abstracts of Classifiers and Mashatdars (Measurers.)

Batta accounts.

Hire for the conveyance of Records.

Pay Abstracts of Village Officers and Kattubadi Peons.

Statement of Establishment, consisting of servants drawing salaries above Rupees 30 per mensem.

6.—*Beriz.*

10 Years.—Accounts regarding Takrar Bediga or Shrotriem, (Quit-rent.)

3 Years.—Villagewar lists of Land revenue demand.

Beriz Averjas (Posting under classes.)

Kistbundi accounts.

Beriz accounts of Villages under the Visabadi system and other average statements.

Statement showing the demand on lands cultivated after Jummahbundy.

Accounts showing the demand on Mokhasas, Agharums, and Inams.

7.—*Cultivation.*

3 Years.—Cultivation Statements and Abstracts.

Reports about Cultivation.

Do. and Abstracts of second crop cultivation.

Cultivation accounts of Kattubadi lands.

10 Years.—Engagements executed by Ryots for cultivation.

3 Years.—Accounts of lands cultivated in Gramakuntam (Village nuttam) and Porumboke.

8.—*Durkhasts.*

10 Years.—Registers of applications, transfers, and relinquishments of lands.

5 Years.—Durkhast for Lands, for Renting villages, Pasture forms, Fisheries, Fruit trees, Dates and Palmyras, for cutting firewood, for Cheyroot, and other small Farms.

9.—*Demand, Collection, and Balance.*

3 Years.—Demand, Collection, and Balance statements of individual Ryots, Villages, Mutahs, Purganahs, and Zemindaries, etc.

Do. of Arrears.

Agreements to pay the Sist by instalments.

Periodical statements of Dowle, (Demand) collection and balance, and of receipts and disbursements.

Account showing the collection and balance outstanding on persons to whom advances were made for repairs, etc.

3 Years.—Accounts showing the Jummahbundy Sist, collection and balance of Land revenue, Pullary, etc.

Do. showing Kistbundi, collection and balance.

Do. of Dowle ijafa (increase) or demand brought to account after Jummahbundy.

Do. of Shrotriems, Kandrigas, Mokhasas, and Inams.

Do. of Russums.

Do. showing the balance which Ryots have agreed to pay at certain fixed instalments.

Do. showing the balance of Revenue and Miscellaneous items due by Ryots, Renters, Mutahdars, Mokhasadars, and Agraharamdars, etc.

Do. Arrears of demand carried to account subsequent to Jummahbundy.

Do. of collection and balance of Tuccavi, (Advances.)

Memoranda or lists of changes of items.

10.—*Dittam and Amarakum Accounts.*

3 Years.—Accounts of individual holdings.

Statement showing the details of Taram assessment (Classification.)

Kulumvari Chittahs (Individual.)

Lands retained by Ryots for cultivation.

Statement account of Wet assessment.

Villagewar Chittahs of rents.

Statement of lands cultivated in excess of the agreement.

Comparative statement of do.

Abstracts of amount of land taken up.

Reports of second crop cultivation.

Do. accounts of attached Shrotriems and Kandrikas.

Samjayishis of Kamatam (Home farm) lands.

Details of Ploughs.

Pullary or Grass tax agreements, and agreements to pay Fishery rents.

11.—*Estimates of Crops.*

3 Years.—Lists and Kyphyets (reports) of estimated crops.

Memorandum showing the estimate in comparison with the yield ascertained by kyle or measurement.

Lists of fields and stacks.

Measurement of stacks and heaps of produce sealed or otherwise.

Lists, reports and abstracts of kyle or measurement of produce.

Estimate nivadas (division of produce) and agreements.

Nivada accounts showing the division of ambaram (Circar share) and Ryots' share.

Asara (sharing produce) dowles.

Aivazu (produce accounts) dowles.

Accounts showing the loss of estimates and out-turn of produce.

Dumbalas or permits to Ryots to take their share.

Metikoru (joint produce) accounts of joint cultivation.

Measurement accounts of grain belonging to pauper Ryots.

Estimates and Kararnamas of Putla bediga (quit-rent per putti of crop) Inams.

12.—*Jummahbundy.*

5 Years.—Books containing orders passed in Jummahbundies.

3 Years.—Accounts showing the amount deducted on account of fees, and Vandras (deductions made in favor of certain classes of cultivators) of Curnums.

Jummahbundy statements showing the increase and decrease of each item.

Do. showing the Amarakam (Dittum) cultivation and Bunjer of wet lands.

Accounts of Puttahs and Muchilkas remaining undistributed.

Do. showing the comparison of the number of Cowles (special agreements.)

Do. showing the Quit-rent on Inams.

Telugu Jummahbundy reports and abstracts connected therewith.

Accounts of villages rented for one year.

Fasaljasti accounts (two crops.)

Khayam Sist accounts (fixed assessments.)

List showing Irrigation works in repair and out of repair.

Accounts of fixed rent settlement.

Do. showing the deductions allowed on account of private labour.

Do. of ready money collections.

Do. of reports of rain-fall.

Do. showing the increase found on measurement of lands.

Gudicut number Jabitahs (list of field numbers.)

Do. of Vandra (held on low rents) lands.

Accounts showing deductions on account of Ryot.

Do. giving the information required at the Jummahbundy.

Do. showing the Remissions granted on account of waste lands.

Do. showing the assessment on partly cultivated lands.

Do. relating to relinquishments not approved.

Do. showing remissions for waste garden lands.

Do. giving information of wet lands.

Jummahbundy Abstracts.

Villagewar accounts, with details of Jummahbundy Sist.

Dowle Abstracts (Demand.)

Account showing the sums deducted on account of Moonsiffs' salaries.

13.—Magisterial.

20 Years.—Calendars of Criminal cases and documents filed therein.

3 Years.—Records of Criminal cases.

14.—Manual Accounts.

10 Years.—Numbers 4 and 5 Accounts of the Village Manual.

5 Years.—All accounts prepared according to Talook and Village Manuals, except Numbers 4 and 6 of the latter.

Treasury accounts.

Returns relating to collection and balance of arrears.

Jummahbundy forms prepared in Talook.

Telugu Chittahs of cash prepared both at Huzoor and Talooks.

15.—Maramut.

20 Years.—Irrigation Registers, Estimate reports, and measurements of ordinary new works and repairs.

5 Years.—Progress Reports and statements.

Monthly Maramut accounts.

3 Years.—Reports of the state of Travellers' bungalows.

Do. of Customary labour.

Do. on the state of River channels.

Memorandum of Maramut (Repairs) stores.

Advances for repairs.

Periodical accounts.

16.—Measurement of Fields, etc.

3 Years.—Asamivari accounts showing the measurements of garden lands.

Accounts of lands fit for cultivation.

Do. of measurements of gardens held on Makta and of topes.

Comparative statements of measurements.

Measurement accounts of lands taken up for cultivation and of lands actually cultivated.

Number Taniki accounts, Samjaish books regarding their discrepancies.

Accounts of waste, shavy, and flooded lands, and of loss of produce.

Do. of lands impregnated with salt.

Do. of ploughed but not sown lands.

Do. showing the adjoining rates of lands.

Do. showing the waste lands in villages held under Amani.

Do. showing the lands irrigated under River channels.

Number Taniki (examination of fields) Averjas.

Accounts of lands held on progressive cowle.

17.—*Moturpha.*

8 Years.—Accounts showing the individuals taxed and exempted and their abstracts.

Entry books of Arzees and Hukums.

Demand, Collection, and Balance Statements.

Jasti cummi or accounts showing the increase and decrease in Moturpha.

Takrar Puttahs or lists.

Other accounts relating to Moturpha.

18.—*Pensions and Yeomiahs.*

10 Years.—Receipts, Reports, Vakalutnamahs, and Certificates of Yeomiahdars.

5 Years.—Pension Abstracts.

Do. Receipts of pensions disbursed.

19.—*Post (Mulkey.)*

3 Years.—Register of Post stations, Indexes, Chellans (covering chits or lists), etc.

List of hours showing the speed of mails.

Tappal covers and lists.

Accounts of bearing letters.

Monthly accounts of Postage stamps.

20.—*Pullary.*

List of heads of cattle counted.

All accounts relating to Pullary.

21.—*Sayer.*

Receipts and expenditure of Sayer, Averjas, Abstracts and Chittahs of daily receipts of do. (Land Customs).

Sale account of smuggled cloths.

Enter Diaries of Hukums and Arzees.

Registers of Rowanas exempted from.

Accounts of smuggled articles.

22.—*Stamps.*

3 Years.—Accounts of receipts and expenditure of stamps.

Do. of transmission of stamps.

Do. of receipts of certificates and disbursement of money thereof.

Abstracts of Stamp papers and monthly accounts.

Chittahs of Stamp sales.

Indents for Stamps.

Receipts and expenditure of money relating to Stamps.

Entry Diaries of Hukums and Arzees.

Paste Diaries of Hukums.

23.—*Sundry Accounts, etc.*

20 Years.—Lands acquired by public servants.

10 Years.—Attendance lists of public servants.

5 years.—Accounts relating to Vaccination.

Do. and other papers relating to Road Cess, Income or License Tax.

Do. relating to ferry receipts and expenditure.

Papers relating to suits against Revenue Officers in matters decided by them.

Orders of attachment and lists of sale and proclamations, ect., under Act II. of 1864.

All records except those that are pending decisions, complaints, and other important papers.

Registers, etc., relating to standard measures and weights.

Demi-official correspondence.

Birth and Death Registers and their Abstracts.

Accounts relating to the expenditure on account of Choultries.

3 Years.—Details of coins in the Treasury.

Receipt books of money received in the Treasury, remittance, etc.

Account of vacant offices.

Hire for remittances of money.

Memorandum of appointments and dismissals.

Expenditure incurred in disposing of carcasses and for killing dogs and serpents.

3 Years.—Expenditure incurred on account of lamp-oil and Lungerkhanas.

Accounts of extra revenue.

Detailed abstract of the amount in the Treasury.

Life Certificates.

Batta to Prisoners.

Memorandum of Hundies.

Do. of money bags in the Treasury.

Accounts connected with Bearers' dawks.
 Memoranda prepared agreeable to Hukums.
 Unanswered lists of Hukums and Arzees connected
 with the Settlement Department.
 Accounts of Title Deeds of Inams remaining un-
 distributed.

Do. relating to Anicut Coolies.

Do. relating to Kattubadi Peons.

Do. and receipts of rewards paid for killing wild
 beasts.

Accounts of expenditure in Villages (Village expenses).

Sale lists of impounded cattle.

Istiharnamahs or advertisements.

Native Fund accounts.

Local Fund accounts.

Memorandum showing the distance of Head Quarters
 to other villages.

Do. showing the names of Heads of Villages.

Sale of Cotton.

Supplies to Troops.

3 Years.—Dismissal of Curnums.

Memorandum showing the services of public Officers.

Lists of receiving and delivering charges of Officers.

Lists of accounts sent to the Huzoor.

Repair of record boxes and almirahs.

Diaries of the Tahsildars.

Yadasts and reports addressed to and by Tahsildars,
 their enter books.

Summons and Notices.

Tahsildar's orders to batta Peons.

Collection and balance on account of *Gazette*.

Copies of enclosures of Arzees submitted to the Huzoor.

1 Year.—Reports of rise and fall of Kistna river.

Statement of Fines and suspension of public servants
 drawing salaries above Rupees 10 per mensem

24.—*Taram*.

3 Years.—248. Memorandum showing the total extent of Dry,
 Wet, and Garden lands distinguished as the
 best, middling, and lowest.

Do. Similar details of lands in each holding.

Kyfyets and Kararnamas of Tarams.

Memorandum showing the assessment payable by each
 Ryot as settled at Jummah-
 bundy and a kind of sub-
 division among Ryots.

Do. the fluctuations in the number
 and tenure of villages.

25.—*Village Servants*.

3 Years.—Account showing the names and fees of Village ser-
 vants.

III. LIST OF RECORDS TO BE PERMANENTLY RETAINED UNDER SEA CUSTOMS.

Paste Diaries of Takeeds received by the Superintendent from
 different Officers.

Copies of Arzees (in Sections) addressed by do. do.

Files of *District Gazettes*.

Paste book of English letters and copies of Board's Proceedings,
 etc., received.

Pay Abstracts.

Copies of accounts sent to head-quarters at the end of each
 Official and Fasly year.

Register showing the Port dues or tonnage levied.

Sundry explanations furnished to head-quarters at times under
 special orders.

Acts (in force.)

Tariffs (do.)

IV. LIST OF RECORDS TO BE DESTROYED AFTER RETENTION OF FIVE YEARS UNDER SEA CUSTOMS.

Register showing the arrival and departure of Vessels in the
 Port.

Register of Export Cargo.

Cash Account.

Registers showing duty levied on Fuel.

Monthly Returns showing receipts of each item.

Accounts Current

File of Port Clearances received from Vessels arriving at other
 Ports.

Return showing the salvage of Drift wood sold.

Permanent Fund account.

Statements showing occasions of Leave of absence of subordinates.

Lists showing the details of office charge made over or received on occurrence of a change in the office.

V. LIST OF RECORDS TO BE DESTROYED AFTER RETENTION OF TWO YEARS ONLY UNDER SEA CUSTOMS.

Accounts of the number and tonnage of Vessels, distinguishing British, Indian, Foreign, and Native crafts, which entered and cleared with cargoes and in ballast from and to Indian ports of the Presidencies and Provinces during the month.

Statement showing the amount of Import duty collected on each article at the port of Masulipatam during each month.

Statement showing the amount of Export duty collected on each article at the port of Masulipatam during each month.

Account of the Exports of Foreign Merchandize, coastwise, from the port of Masulipatam to other Indian ports not subordinate to the Presidency or Province of Madras during each month.

Account of the Export of Indian produce and manufactures, coastwise, from the port of Masulipatam to other Indian ports not subordinate to the Presidency or Province of Madras for each month, with the declared real value.

Account of the Imports of Indian produce and manufactures, coastwise, into the port of Masulipatam from Indian ports not subordinate to the Presidency or Province of Madras for each month.

Imports, Foreign, duty free. Account of the quantities landed and declared real value of Imports of articles of Foreign Merchandize, free of duty, in the port of Masulipatam.

Imports, Foreign, dutiable. An account of the Imports of Foreign Merchandize, dutiable, into the port of Masulipatam with the declared real value, the quantities landed, and the amount of duty collected on the total entries into Home consumption.

An account of the quantities and declared real value of Exports from Masulipatam to Foreign ports of Indian produce and manufactures, free of duty.

An account of the quantities and declared real value of Exports from Masulipatam to Foreign ports of Indian produce

and manufactures subject to duty in each month; also of the amount of duty collected thereon in that month.

Export, Foreign, Merchandize. An account of the Export of articles of Foreign Merchandize to Foreign ports.

An account of distinguishing nationality of Vessels of the number and tonnage of Vessels entered and cleared with cargoes and in ballast from and to all Foreign ports at ports in the district.

An account of the number and tonnage of Vessels entered inwards and cleared outwards with cargoes and in ballast from and to Foreign ports at ports in the district.

Account of the Imports of the Indian produce and manufactures, coastwise, into the port of Masulipatam from Indian ports not subordinate to the Presidency or Province of Madras.

Statement showing the details of Commerce prepared for publication in the *District Gazette*.

Register of certificates granted to Dhoney owners for bringing fuel.

Detailed accounts showing the wood given to Department of Public Works.

Remittance accounts abstracts showing the monthly remittances, etc.

Sundry accounts, etc.

Saderward accounts.

Registers of Arzees received.

Paste books of Packets, etc., despatched.

Return Certificates received back from Boat-owners after cutting fuel.

Boat Registers.

Correspondence Registers.

Accounts showing the receipts of every ten days.

Copies of Takeeds issued to and reports received from Sea Customs Peons, etc.

Account showing the sale of Drift wood.

Fortnight reports or receipts.

Import Manifests received.

Return of Export and Import duty levied.

Copies of letters addressed to different subordinates.

Paste books of do. received from do.

Agreements, etc., taken from parties for performing conditions thereof at the time of leaving a vessel to other ports.

Order 229, para. 1.]

LIST OF PERIODICAL REPORTS AND RETURNS SUBMITTED BY COLLECTORS, &c., TO THE BOARD OF REVENUE, AND THOSE BY THE LATTER TO GOVERNMENT.

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
<i>Annual, for Official Year.</i>			
1. Revenue Administration Report. To Government.	A brief and comprehensive report of the results and leading events of the Revenue Administration of the year, accompanied by tabular statements.	30th June ...	By the end of September.
2. District Press Report. To Government.	The operations of the various District Presses in charge of Collectors are reviewed in this Report.	By the end of April.	Two months after the close of the official year.
3. Local Fund Report. To Government.	This is a comprehensive résumé of the operations of the several Local Funds under Act IV of 1871.	1st June ...	15th August.
4. Special Local Fund Report. To Government.	This is a report on the operations of the several special Local Funds, viz., the Jungle Conservancy Fund, the Canal and Ferry Fund, the Village Service Fund, the Irrigation Cess Fund, Endowment Fund, and the Cochrane's and Sadras Canal Funds.	15th May of each year.	31st July of each year.
5. Irrigation and Rainfall, &c.	This statement shows particulars of irrigated area, &c.	Before the end of June.	By the 1st August.
6. Land Cess Statements.	The object of this statement is to see that the Land Cess is properly charged.	By the end of August.	This is, for the Board's information.
7. Public Works Report. To Government.	This is a report made by Collectors on the expenditure on Public Works (including irrigation works, roads, and buildings) executed in their districts during the year.	By the end of April.	A few days after the receipt of the report.
8. Report on the examination of Securities of Public Servants.	This is a report made by Collectors on the competency of securities tendered by public servants. Such a report is necessary in the interests of Government.	After the close of the year.	

List of Periodical Reports and Returns submitted to Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
9. Report on the District Records.	The object of this report is to ensure the records being inspected and arranged annually, and prevent their unnecessary accumulation on the one hand, and their falling into confusion on the other.	After the close of the year.	
10. Report on the progress made in improving Salt Roads. To Government.	The condition of the roads leading to the pans bears so intimately on the salt revenues that special report on them is of much importance.	Soon after the close of the official year.	Soon after the close of the official year.
11. Budget Estimate of Revenue Receipts & Charges. To Government.	This is the annual financial return of the estimate of receipts and charges connected with the various branches of revenue under the control of the Board.	1st Sept. ...	1st October.
12. Special Local Fund Budget. To Government.	This an Abstract Budget Estimate of receipts and charges of the several special Local Funds under the control of the Board of Revenue.	15th Nov. of each year.	5th January of each year
13. Detailed Jungle Conservancy Fund Budget.	This is a Budget shewing the proposed expenditure from the Jungle Conservancy Fund in detail.	1st Decr. of each year.	1st Feb. of each year.
14. Coffee and Tea cultivation.	This statement shews particulars of Coffee and Tea cultivation.	Within 2 months after its expiry.	"
15. Alienations of land.	This statement shows the alienations of land and land revenue made by the local authorities and Government, for the information and scrutiny of the Government of India.	At the end of each official year.	"
16. Regular Estimate of Revenue Receipts and Charges. To Accountant General.	This is a return containing corrections of the Budget Estimate with reference to the actual results of the previous five months.	Early in October.	10th Nov.
17. Local Fund Budget. To Government.	This, like the Revenue Budget, is a statement of estimated receipts and proposed expenditure under all heads of Local Funds during the ensuing year.	1st week in October.	2nd week in December.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
18. Estimate of Extra Charges. To be sanctioned by the Board and returned to the Collector.	These estimates, containing the details of charges proposed to be incurred for furniture, for peons' belts, for binding books, &c., are sent up for the sanction of the Board.	Between 15th April and 31st May.	
19. Indent for Press Materials. To be sanctioned by the Board.	These are sent up for the sanction of the Board and are passed and forwarded for supply to Aroolanunthem and Sons, Type Founders.	By 31st May.	
20. General Indent of Stationery. To the Superintendent of Stationery.	A general Indent embodying the requirements of all the districts forwarded by the Board to the Superintendent of Stationery for supply.	30th Nov.	To Superintendent of Stationery before the end of January.
21. List of Yeomiah allowances.	This return is for purposes of reference and for keeping up the important register of these pensioners corrected up to date.	At the end of each year.	
22. Comparative Statement of Salt sales. To Government.	This statement is compiled and submitted for the information of the Government of India. It shows the revenue from salt of the year compared with the two preceding years.	Soon after the close of the official year.	Soon after the close of each official year.
23. Receipts and Charges for stamping Weights & Measures. To Government.	An annual return, compiled from those received from each district, is submitted to Government for their sanction. It is an account of fees realized and spent on stamping weights and measures throughout the country.	After the close of each official year.	After the close of each official year.
24. Statement of land taken for public purposes for which compensation has not been paid to Government.	This return is to enable the Board to see that no unnecessary delay is allowed to take place in settling and paying for claims to compensation.	After the close of each official year.	After the close of each official year.
25. Estimate of Expenditure under Petty Construction and Repairs. To Government.	This is a part of the system of Budget Estimates, and relates to expenditure which is directly under the supervision of Collectors in connection with all branches of revenue.	1st Sep.....	1st Sep.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
26. Statement showing the quantity and value of articles exported from Land Customs House.	These returns are received from a few districts wherein frontier duties still exist in connection with foreign settlements. They show the exports to, and imports from, the foreign settlements.	After the close of the year.	
27. Report relating to the Trade and Navigation of each Port in the Presidency.	This report is to be submitted with the Annual Trade and Navigation Returns with detailed explanation as to the cause of fluctuation in the principal articles of commerce.	Do.	31st July.
28. List of Incomplete Local Fund Works.	This return is submitted to the Board for the purpose of the allotment made for incomplete works being sanctioned.	Six weeks after the close of the year.	
29. Report on the working of the Government Farm	This report is submitted by the Superintendent, Government Farm, and embraces the Receipts and Charges of the Farm, which is reviewed by the Board and submitted to Government. This report is to be submitted in two parts; that which relates to the Experimental Farm should reach the Board not later than the month of July; and the general remarks before the end of October.	.....	30th Dec.
30. Annual Abstract accounts of Trade and Navigation.	These statements are submitted to the Secretary of State.	.....	30th August. (To Govt. of India.)
31. Annual Volume of Trade and Navigation Accounts.	These Annual Returns of statements of maritime trade are intended for general information.		
32. Abstract Shipping returns.	These Annual returns are required by the Government of India for the preparation of Part IV, of the Imperial volume of trade and Navigation.	.....	After the close of each official year. (To Government of India.)
33. Table No. 2, Part III, Shipping of the Annual volume of Trade and Navigation	This return shows the number and tonnage of Steamers entered and cleared from foreign ports via the Suez Canal.	.....	Do.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
34. Annual Return of Iron Imports.	This return shows the quantities of various kinds of Iron imported for the use of Government Departments.	Soon after the close of each official year.	After the close of each official year. (To Government of India.)
35. Annual Statements of Jute and Cotton Mills.	These returns show the extent of manufactures of Jute and Cotton by machinery worked by steam.	Within two months after the close of each official year.	Within three months after the close of each official year.
36. Report on the examination of Taluk Treasuries.	This statement shows the correctness of the Cash Balance and Cash Accounts and of the Stamps and Stamp Accounts.	After the close of the year.	
<i>Fusly Year.</i>			
1. Settlement Report. To Government.	This is a comprehensive report of the results of the management of the various branches of revenue under the control of the Board.	By the end of August.	1st March.
2. Report on Minor Estates. To Government.	This is a brief report of the management of the various estates of young and disqualified proprietors which are under the control of the Board of Revenue in their capacity of Court of Wards.	Before the end of September.	1st May.
3. Report from the Superintendent of Stamps on the transaction of his department. To Government.	This is a review of the transaction of the Stamp Revenue.	Within three months after the close of the Fasli.	Within the close of the calendar year.
4. Budget Estimate of Receipts and Charges of Minor Estates.	This is an Annual Financial Return of the Estimate of Receipts and Charges connected with the Minor Estates under the control of the Court of Wards.	Not later than the 1st April preceding the Fasli.	
5. Report on Cotton Trade.	This is a special report on cotton cultivation and trade required by Government of India.	After the close of each year.	By the end of December.
6. Report on Excise on Spirits and Drugs.	.....	Soon after the close of the Fasli but not later than the end of Sept.	Do.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
7. Channel Registers for certain important works of Irrigation.	This is called for by the Chief Engineer to know the Irrigated Revenue under each important work.	As early as practicable.	This is submitted to the Chief Engineer for Irrigation.
8. Statement of revenue due to Irrigation.	This statement shows the approximate irrigated revenue in each District.	Prepared in the Board's Office from Jammabundy Accounts.	As soon after the close of the Fasli year as possible.
9. Crop Statement.	This statement is called for to know the approximate area cultivated under each crop exclusive of permanently settled estates.	Also with the Jammabundy reports.	Tabulated and circulated to Collectors. A copy is sent to Government for information.
<i>Calendar Year.</i>			
1. Report on the results of the measures taken to exterminate wild beasts and snakes.	This is called for by Government of India for submission to the Secretary of State.	15th January.	After the close of each calendar year.
2. List of persons qualified for the post of Deputy Collectors and for that of Tahsildars.	For the information of Government and Board.	After the close of each year.	
<i>Half-yearly.</i>			
1. Report on the Examination of District Treasuries. To Accountant-General.	The object of this report is to see whether a Covenanted Officer or Deputy Collector has examined Treasuries according to rules.	30th Sept. and 31st March of each year.	
2. Report on the Progress of Unpassed Assistants.	For the information of the Board.	After the close of each half-year.	
3. Statement showing Receipts and Issues of liquor in Depôts (Excise Districts.)	Do. ...	After the close of Dec. and June.	
4. Individuals thrown out of Government employment by abolition, &c.	This is called for to know how many persons thrown out of employ on reduction of establishments, &c., are still unemployed with a view to their being employed elsewhere and pensionary charges being reduced.	On the 1st April and 1st October.	

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
<i>Quarterly</i>			
1. Return of Revenue Defaulters confined in Jail.	This is a return for the information of the Board, in view to the Board exercising their discretion as to the period of confinement.	After the close of each quarter.	
2. Return of fines imposed and stoppages made from the pay of Public Servants.	This return is also for information and for purposes of check and control over the proceedings of Subordinate Officers.	Do.	
3. Return of Public Servants suspended and dismissed.	Do. ...	Do.	
4. List of letters received from the Board remaining unanswered.	The object of this return is to prevent unnecessary delay in the disposal of correspondence.	Do.	
5. List of letters sent to the Board remaining unanswered.	Do. ...	Do.	
6. Statement of Refund sanctioned by Collectors.	This return is for purposes of check.	Do.	
6. Statement showing the despatch of business.	For purposes of check ...	Do.	
7. Statement of discount and commission allowed to Licensed Stamp Vendors.	This return is submitted to the Board in order that a suitable reduction may be made when the remuneration received by Vendor appears unnecessarily large.	Do.	
8. Demand, Collection, and Balance Statement of all Sources of Revenue of Minor Estates.	This return shows the progress of revenue collections of minor estates under the charge of the Court of Wards.	Do.	
9. Abstract Statement of Surplus Pound Fund transactions.	This return shows the sums transferred to the Chingieput Treasury on account of Model Farms.	Do.	Soon after the close of each quarter.
10. Statement of Collection and Charges on account of Process Service Fees.	This return shows the fees collected and disbursed for serving Revenue and Judicial Processes issued by Collectors and their subordinates.	Do.	

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
11. Statement showing realization of guaranteed Abkari Revenue (Excise Districts).	For the information of the Board.	After the close of each quarter.	
1. Bi-monthly Prize List of Grain and Salt at each head-quarter station.	For submission to the Government of India.	By the 1st and 16th of each month.	Sent direct to Government of India as soon as the general return is compiled.
<i>Monthly.</i>			
1. Demand, Collection, and Balance Statement, together with Statement of Prices, Rainfall, Cultivation, and Season Report. To Government.	This is a report of the progress of revenue collections, accompanied by a statement of the prices, the season, and the progress of cultivation and harvest.	By 15th of each month.	By 20th of each month.
2. Progress Statement of Collections and Charges compared with Budget Estimates.	This return enables the Board to watch the expenditure in comparison with the Budget grants.	By 10th of each month.	
3. Statement of lands sold for arrears of revenue under Act II. of 1864.	This return is for information, and its contents indicate the degree to which coercive process is employed in the realization of revenue.	After the close of each month.	After the close of each month.
4. Lapsed Inams and Yeomials.	This is a report of the deaths among the holders of Inam lands and money allowances. Every case is considered and submitted for the final orders of Government.	Do.	
5. Persons charged under Regulation IX of 1822.	This return is for the information of the Board, who are the appellate authority under this Regulation.	Do.	
6. Persons confined under Regulation IX of 1822.	Do. ...	Do.	

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government.—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
7. Village Officers suspended under Regulation VI of 1831.	This return is for the information of the Board, who are the appellate authority under this Regulation.	After the close of each month.	
8. Register of Petitions referred by the Board.	This return enables the Board and the local authorities who send them to prevent delay in the disposal of Petitions.	Do.	
9. Salt Account Current. To be sent by the Commissioner of Salt Revenue.	This return gives information to the Board of salt sold, received into store, and the stock on hand, &c.	By 10th of each month.	
10. Monthly return of Sea Customs duty.	This is a monthly telegram to the Government of India.	Within the 6th of each month.	Within the 7th of each month.
11. Trade Returns. To Government.	General Abstracts are compiled from the District Returns and submitted to the Government of India & to the Secretary of State.	By the 10th of each month.	By the 24th of each month. (To the Government of India)
12. Rewards to Informers of smuggled goods.	These statements are sent to the Board for sanction, and embrace rewards proposed to be given to informers of smuggled goods, &c., in the Customs, Salt, and Abkari Departments.	After the close of each month.	
13. Price List of Grain and Salt at each station.	For submission to Government.	By 10th of each month.	By the 4th of each month.
14. Statement showing the progress of collections under the License Tax Act.	This statement enables the Board to watch the License Tax Collections.	By 22nd of each month.	

Order 230, para. 1.]

Table of Holidays allowed in the several Districts of the Madras Presidency

	GANDY.	VIZAGAPATA.	TAM.	GOMMARE.	KITTA.	NELLORE.	CUDAPAH.	BELLARY.	KURNOOL.	NORTH AR.	SOUTH AR.	COT.	TANJORE.	TRICHING.	POLY.	MADURA.	CANARA.	MALABAR.	MADRAS.
HOLIDAYS.																			
Saravastharam (to those wearing thread).....																			
Samvatsaradi or new year.....																			
Radolavam or Car fest.....																			
Anantia Vratam.....																			
Vinayaka Chaturthi.....																			
Varahachimi Vratam.....																			
Dussehra.....																			
Sivaratri.....																			
Dolachavan.....																			
Stutimanavami.....																			
Krishnashtami.....																			
Dipavali or Narakesarathurdasi.....																			
Atchalia Amavasi.....																			
Pongal or Makarasankramanam.....																			
Southern Solstice.....																			
Vaikunta Veadasi.....																			
Tirumachitram.....																			
Narasimha Jayanti.....																			
Padanattampetku.....																			
Radaseptami.....																			
Adipadigai.....																			
Tirukartigai.....																			
Tirucolayanam.....																			
Grand festival at Angkor.....																			
Avunimulan.....																			
Alvar Tirunagari fest.....																			
Arpisi Vishu.....																			
Nagapanchami.....																			
Tulam Amavasi.....																			
Tu and Ani Amavasi.....																			
Tiruvallikeni or Calatipettai.....																			
Tiruvattur and Malabar feasts.....																			
Total.....	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

Holidays for Lunar and Solar eclipses may be allowed whenever absolutely necessary.

Order 231.]

TABLE OF COMPARATIVE CHRONOLOGY.

Annus Domini.	Year of Salivahana Era beginning March 16th.	Hindu Cycle Year, Tamil Telugu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th August.	Year of Mahomedan Hegira, beginning 17th January.	Fasil year beginning 1st July.
1723	1645	37 Sôbhakrit	898	1136	1132
1724	1646	38 Krôdhi	899	1137	1133
1725	1647	39 Visvâvas	900	1138	1134
1726	1648	40 Parâbhava	901	1139	1135
1727	1649	41 Plavanga	902	1140	1136
1728	1650	42 Kilaka	903	1141	1137
1729	1651	43 Saumya	904	1142	1138
1730	1652	44 Sadharana	905	1143	1139
1731	1653	45 Virôdhikrit	906	1144	1140
1732	1654	46 Paridhâvi	907	1145	1141
1733	1655	47 Pramâdicha	908	1146	1142
1734	1656	48 Ananda	909	1147	1143
1735	1657	49 Râxasa	910	1148	1144
1736	1658	50 Nala	911	1149	1145
1737	1659	51 Pingala	912	1150	1146
1738	1660	52 Kâlayukti	913	1151	1147
1739	1661	53 Siddharthi	914	1152	1148
1740	1662	54 Randri	915	1153	1149
1741	1663	55 Durmati	916	1154	1150
1742	1664	56 Dundubhi	917	1155	1151
1743	1665	57 Rudrôdkâri	918	1156	1152
1744	1666	58 Raktâxi	919	1157	1153
1745	1667	59 Krôdhana	920	1158	1154
1746	1668	60 Xaya	921	1159	1155
1747	1669	1 Prabhava	922	1160	1156
1748	1670	2 Vibhava	923	1161 ^{1/2}	1157
1749	1671	3 Sukla	924	1163	1158
1750	1672	4 Pramôdûta	925	1164	1159
1751	1673	5 Prajôtpatti	926	1165	1160
1752	1674	6 Angirasa	927	1166	1161
1753	1675	7 Srimukha	928	1167	1162
1754	1676	8 Bhava	929	1168	1163
1755	1677	9 Yuva	930	1169	1164
1756	1678	10 Dhâtu	931	1170	1165
1757	1679	11 Isvara	932	1171	1166
1758	1680	12 Bahudhânya	933	1172	1167
1759	1681	13 Pramâdi	934	1173	1168
1760	1682	14 Vikrama	935	1174	1169
1761	1683	15 Vishu	936	1175	1170
1762	1684	16 Chitrabhânu	937	1176	1171
1763	1685	17 Svabhânu	938	1177	1172
1764	1686	18 Târana	939	1178	1173
1765	1687	19 Pârthiva	940	1179	1174
1766	1688	20 Vyaya	941	1180	1175
1767	1689	21 Sarvajit	942	1181	1176
1768	1690	22 Sarvadhâri	943	1182	1177
1769	1691	23 Virôdhi	944	1183	1178
1770	1692	24 Vikriti	945	1184	1179
1771	1693	25 Khara	946	1185	1180
1772	1694	26 Nandana	947	1186	1181
1773	1695	27 Vijaya	948	1187	1182
1774	1696	28 Jaya	949	1188	1183

Table of Comparative Chronology.—(continued.)

Annus Domini.	Year of Salivahana Era beginning Mar. 16th.	Hindu Cycle Year, Tamil Telugu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th August.	Year of Mahomedan Hegira, beginning 17th January.	Fasil year beginning 1st July.
1775	1697	29 Maamatha	950	1189	1184
1776	1698	30 Darmukhi	951	1190	1185
1777	1699	31 Hêvilambi	952	1191	1186
1778	1700	32 Vilambi	953	1192	1187
1779	1701	33 Vikâti	954	1193	1188
1780	1702	34 Sârvari	955	1194	1189
1781	1703	35 Plava	956	1195 ^{5/6}	1190
1782	1704	36 Sôbhakrit	957	1197	1191
1783	1705	37 Sôbhakrit	958	1199	1192
1784	1706	38 Krôdhi	959	1199	1193
1785	1707	39 Visvâvas	960	1200	1194
1786	1708	40 Parâbhava	961	1201	1195
1787	1709	41 Plavanga	962	1202	1196
1788	1710	42 Kilaka	963	1203	1197
1789	1711	43 Saumya	964	1204	1198
1790	1712	44 Sâdhârana	965	1205	1199
1791	1713	45 Virôdhikrit	966	1206	1200
1792	1714	46 Paridhâvi	967	1207	1201
1793	1715	47 Pramâdicha	968	1208	1202
1794	1716	48 Ananda	969	1209	1203
1795	1717	49 Râxasa	970	1210	1204
1796	1718	50 Nala	971	1211	1205
1797	1719	51 Pingala	972	1212	1206
1798	1720	52 Kâlayukti	973	1213	1207
1799	1721	53 Siddharthi	974	1214	1208
1800	1722	54 Randri	975	1215	1209
1801	1723	55 Durmati	976	1216	1210
1802	1724	56 Dundubhi	977	1217	1211
1803	1725	57 Rudrôdkâri	978	1218	1212
1804	1726	58 Raktâxi	979	1219	1213
1805	1727	59 Krôdhana	980	1220	1214
1806	1728	60 Xaya	981	1221	1215
1807	1729	1 Prabhava	982	1222	1216
1808	1730	2 Vibhava	983	1223	1217
1809	1731	3 Sukla	984	1224	1218
1810	1732	4 Pramôdûta	985	1225	1219
1811	1733	5 Prajôtpatti	986	1226	1220
1812	1734	6 Angirasa	987	1227	1221
1813	1735	7 Srimukha	988	1228 ^{8/9}	1222
1814	1736	8 Bhava	989	1230	1223
1815	1737	9 Yuva	990	1231	1224
1816	1738	10 Dhâtu	991	1232	1225
1817	1739	11 Isvara	992	1233	1226
1818	1740	12 Bahudhânya	993	1234	1227
1819	1741	13 Pramâdi	994	1235	1228
1820	1742	14 Vikrama	995	1236	1229
1821	1743	15 Vishu	996	1237	1230
1822	1744	16 Chitrabhânu	997	1238	1231
1823	1745	17 Svabhânu	998	1239	1232
1824	1746	18 Târana	999	1240	1233
1825	1747	19 Pârthiva	1000	1241	1234
1826	1748	20 Vyaya	1001	1242	1235
1827	1749	21 Sarvajit	1002	1243	1236
1828	1750	22 Sarvadhâri	1003	1244	1237

Table of Comparative Chronology.—(continued.)

Annus Domini.	Year of Saliwah- ana Era begin- ning March 16th.	Hindu Cycle Year, Tamil Telugu and Canarese, beginning at a variable date in April.	Year of Mahyala Era, beginning 15th August.	Year of Mabo- medan Hegira beginning 17th January.	Fasli year beginning 1st July.
1829	1751	23 Viródhī	1004	1245	1238
1830	1752	24 Vikriti	1005	1246	1239
1831	1753	25 Khara	1006	1247	1240
1832	1754	26 Nandana	1007	1248	1241
1833	1755	27 Vijaya	1008	1249	1242
1834	1756	28 Jaya	1009	1250	1243
1835	1757	29 Manmātha	1010	1251	1244
1836	1758	30 Durmukhi	1011	1252	1245
1837	1759	31 Hēvilambi	1012	1253	1246
1838	1760	32 Vilambi	1013	1254	1247
1839	1761	33 Vikāri	1014	1255	1248
1840	1762	34 Sārvari	1015	1256	1249
1841	1763	35 Plava	1016	1257	1250
1842	1764	36 Subhakrit	1017	1258	1251
1843	1765	37 Sōbhakrit	1018	1259	1252
1844	1766	38 Kródhī	1019	1260	1253
1845	1767	39 Visvāvas	1020	1261/2	1254
1846	1768	40 Parābhava	1021	1263	1255
1847	1769	41 Plavanga	1022	1264	1256
1848	1770	42 Kīlaka	1023	1265	1257
1849	1771	43 Saumya	1024	1266	1258
1850	1772	44 Sādhārana	1025	1267	1259
1851	1773	45 Viródhikrit	1026	1268	1260
1852	1774	46 Paridhāvi	1027	1269	1261
1853	1775	47 Pramādieha	1028	1270	1262
1854	1776	48 Ananda	1029	1271	1263
1855	1777	49 Rāksa	1030	1272	1264
1856	1778	50 Nala	1031	1273	1265
1857	1779	51 Pingala	1032	1274	1266
1858	1780	52 Kāmyukti	1033	1275	1267
1859	1781	53 Siddhārthi	1034	1276	1268
1860	1782	54 Raudri	1035	1277	1269
1861	1783	55 Durmati	1036	1278	1270
1862	1784	56 Dundubhi	1037	1279	1271
1863	1785	57 Rudrīdīkāri	1038	1280	1272
1864	1786	58 Raktāxi	1039	1281	1273
1865	1787	59 Kródhana	1040	1282	1274
1866	1788	60 Xaya	1041	1283	1275
1867	1789	1 Prabhava	1042	1284	1276
1868	1790	2 Vibhava	1043	1285	1277
1869	1791	3 Sukta	1044	1286	1278
1870	1792	4 Promódūta	1045	1287	1279
1871	1793	5 Prajōrpatti	1046	1288	1280
1872	1794	6 Angirasa	1047	1289	1281
1873	1795	7 Srimukha	1048	1290	1282
1874	1796	8 Bhava	1049	1291	1283
1875	1797	9 Yuva	1050	1292	1284
1876	1798	10 Dhātu	1051	1293	1285
1877	1799	11 Isvara	1052	1294/5	1286
1878	1800	12 Bahudhānya	1053	1296	1287
1879	1801	13 Pramādi	1054	1297	1288
1880	1802	14 Vikrama	1055	1298	1289

Order 235, para. 1.]

RULES FOR THE EXAMINATION OF ASSISTANTS.

1. *Half-yearly Examination of Assistants.*—Half-yearly examinations of Assistants, liable under these Rules to examination, shall be held each year, at such Central stations as may be fixed by the Central Committee.

2. *Two qualifying Standards.*—At these half-yearly examinations, there shall be two standards of qualification, according to the one or the other of which the Assistants shall be examined. An Assistant must be examined and found qualified according to the first standard before he will be permitted to present himself for the second standard, and before he will be considered qualified to be appointed to act as Head Assistant. An Assistant who has been found, at some previous examination, qualified according to the first* standard, must be found qualified according to the second standard, before he will be considered by Government eligible for the permanent appointment of Head Assistant, and before he will be permitted to draw the increased allowance of 50 Pagodas per mensem.

3. *Effect of passing by each Standard.*—An Assistant who has passed according to the first standard will be invested with the powers of a Subordinate Magistrate of the 1st Class, and may be entrusted with a Division of a District. He may also be appointed to act as Head Assistant. An Assistant who has passed according to the second standard will be invested with the full powers of a Magistrate, and may, if the Government see fit, be permitted to draw the increased allowance of 50 Pagodas per mensem, although he may not have served six years.

4. *Promotion of Assistants.*—The Government will promote to Head Assistantships no Assistant who shall not have been examined under these Rules and found qualified according to the second standard. All Assistants will be promoted, under ordinary circumstances, in the order of their passing the examination now prescribed according to the second standard of qualification.

E. M. C., No. 1,675, dated 25th November, 1857; G. O., 8th November, 1864, No. 1,276, D. P.

*Note.—An Assistant must pass by the first, before coming up for the second standard.

Government Notification 27th May, 1854; G. O. 8th November, 1864, No. 1,276 Public.

E. M. C., No. 218, dated 23rd February, 1857.

5. *What Assistants are to be examined.*—All Assistants who have not passed according to the first standard of qualification fixed by the present Rules, and who have been more than six months* at their stations as Assistants shall be subjected to half-yearly examination. All Assistants who have passed according to that standard, but have not passed according to the second standard, and who have been more than two years at their stations as Assistants, shall be subjected to half-yearly examination. All other Assistants, who have not passed according to the second standard of qualification, may be examined at any half-yearly examination, with the special permission of the Collectors of their District, previously obtained. Assistants examined under these Rules will draw the usual travelling allowance to and from their respective stations, when the station, at which the Divisional Committee meet, is beyond the limits of their own Districts.† They shall moreover be entitled, when called upon to attend for examination within their own Districts, but at a distance from their Head Quarters, to draw the extra tent allowance, which the Rules in force assign to them when moving about on duty. Members of Divisional Committees, being Revenue Officers, shall, in like manner, be allowed to draw extra tentage whenever their services may be required in such capacity, at a distance from their Head Quarters.

6. *Central Examination Committee.*—The Government will constitute a Committee to be called the Central Examination Committee, by whose instructions the Local Committees shall be guided, and with whom they shall correspond on all matters connected with these half-yearly examinations. The Central Examination Committee will consist of one Senior Civilian, who shall be President thereof, and of one Member of the Board of Revenue, both nominated by Government; also the Registrar‡ of the High Court, Appellate side, the Secretary to the Board of Revenue, and such other Members as the Government from time to time

*And may come up for examination, although they have not been six months at their stations.

E. M. C., No. 1,376, dated 14th November, 1856; G. O., 17th September, 1860, No. 1,379, and G. O., 18th April, 1866, No. 390.

† Travelling allowance will only be passed on one occasion for each standard of examination.

‡ G. O., 22nd March 1864, No. 358, P. D.

¶ With the consent of the Chief Justice.

may appoint. A Secretary* to the Committee will be nominated by Government.

7. *Duty of a Central Examination Committee.*—It shall be the duty of the Central Examination Committee to fix, on every occasion the half-yearly examination days, which shall be the same for every Local Committee station. It shall be the duty of the same Committee to prepare beforehand, for each examination, sets of questions to be put to the Assistants under examination, a sufficient number of copies of each of which sets shall be forwarded to each Local Committee, in a sealed packet, not to be opened until the moment of examination. The Central Examination Committee, from time to time, shall lay down such Rules as may appear to them best for the guidance of the Divisional Committees, in order to insure a fair and uniform method of fixing the degree of attainment upon each point of examination which the several Assistants examined may reach.

8. *Divisional Examination Committees.*—At the several stations where the examination is to be held, a Committee consisting of Public Officers to be called the Divisional Examination Committee, shall, on each occasion, be constituted by the Central Committee‡, and the Judge of the station, if not absent on leave, shall be a Member.

9. *Duty of the Divisional Examination Committees, and Reports of the Examinations.*—The examinations shall be conducted by the Divisional Examination Committees, who, after due deliberation in respect of each Assistant examined, will record the result, stating their opinion¶ as to whether the standard of qualification has been attained or not; which result, in case of difference of opinion, will be determined by a majority, and shall deliver the record to the President. The President shall transmit the record

* He is always the Secretary to the Board of Examiners,—vide Section II, Notification P. 820, of Gazette for 1854, requiring the Board to perform, in addition to their other duties, those of a Central Committee for the examination of Assistants previous to their promotion.

† On application from the Secretary, a month beforehand the President and Registrar of the High Court (para. VI.) prepare the judicial questions; the Member and Secretary of the Board of Revenue take those on Revenue subjects; and the remaining Member, the translation and dictation papers.

‡ E. M. C., No. 1,765, dated 25th November, 1857.

¶ The Divisional Committees are relieved from the duty of assigning marks to the answers to the Revenue and Judicial Question Papers. Ex. Pro. Board of Examiners, dated 22nd January, 1858, para. 2.

to the Central Examination Committee with his own Report, wherein he shall state his agreement or disagreement with the Divisional Committee in each case. The President will be responsible for the fairness, impartiality, and proper strictness of the examination. The written answers of the Assistants, and the other papers written by them either in the Vernaculars or in English, shall be forwarded with the record. The Central Examination Committee, after taking all the Reports into consideration, and perusing any of the Examination papers that it may seem to them proper to peruse, shall report* to Government the names of such Assistants as, in their opinion, have proved their qualifications according to one or other of the standards in force, noticing, especially, in the order of their merit, any Assistants who, with reference to the length of their residence in India, may have passed with great distinction.

10. *Principal object of the first Standard.*—The principal object of the first standard of examination shall be to test the proficiency

But Assistants coming up for the second standard, may be allowed to pass at one examination the Judicial and Revenue Law and in the Vernacular of the District in which they reside; and at a second examination the remaining language, provided that they be not vested with the higher powers till they have passed in the whole. In cases of this kind, however, Assistants ought to be transferred, after the first Examination, to a District in which the remaining language is ordinarily spoken.

for practical purposes, of the Assistant in the Vernacular language of his District. For this purpose at least three papers which he has never seen before, taken from Official Records, very much at hazard, and written by different persons in a plain running hand, must be read aloud by the Assistant correctly, and without great difficulty; and after being read aloud, their contents must be correctly explained by him in English. An English judgment or other Official paper, to be furnished by the Central Committee, must be translated by him into the Vernacular, without assistance. The translation must be substantially correct in meaning, and intelligible to a Native; tolerably correct in grammar and spelling, and free from any very bad errors of idiom. He must dictate off-hand with some fluency, the translation, into the Vernacular, of an English report, or other Official paper, also to be furnished by the Central Committees

* No Assistant shall be passed under either the first or second standard who is not fully qualified in every respect according to the standard under which he was examined. E. M. C., No. 22, dated 8th January, 1857; Order from Government of India, No. 445, communicated in E. M. C., No. 542, dated 8th April, 1859; G. O., 4th October 1862, No. 1,177, P. D.

whereof the translation will be written down exactly as dictated. The dictated paper must in like manner be intelligible and substantially correct. He must then be tested in conversation with two or three Natives, in such manner, and to such extent, as shall suffice to satisfy the Committee as to the degree of his power of understanding Natives of different classes, and of making himself understood by them—such conversation or colloquial examination to be confined to the ordinary duties and business of a Court or Cutcherry, and not to embrace abstruse or peculiar subjects. An Assistant must pass successfully through every step of this branch of the examination, in order to qualify according to the first standard.

11. *Second object of the first Standard.*—The next object of the first standard of qualification shall be to test the Assistant's general acquaintance with the leading principles of the systems of Revenue administration and Criminal justice, and especially with so much of the Laws and Rules of Procedure as it is necessary for an Officer to know, in order to exercise properly the highest functions of an Assistant to a Collector and Magistrate. For this purpose a set of questions on Revenue and Magisterial subjects and on the Law of Evidence shall be furnished by the Central Committees. These questions should be so framed as not to involve points of difficulty or rare occurrence; and to show rather the possession, or the want, of a general and intelligent acquaintance with the subjects of examination and the fundamental laws applicable thereto, than a knowledge of a string of points of detail and dates of orders, which may be soon learned for the occasion, and are generally as soon forgotten again. These questions must be all answered without book. The Assistant should also be examined generally as to his knowledge of Cutcherry Accounts—both the English Accounts kept at the Huzar, and the Native Accounts, Taluk and Village—of the Hookumnamah of his District, and of its past revenue history has to be learnt from the records.

12. *The third object of the first Standard.*—The next object of the first standard of examination shall be to test the power which the Assistant may have acquired to deal with conflicting arguments and evidence in actual cases. For this purpose two decided cases with the final proceeding in each withdrawn, which the Assistant has never before seen, one from the Collector's, and one from the Magistrate's Office, of the nature of cases coming before Assistants exercising the highest functions of an Assistant to a Collector and

Magistrate, shall be given to the Assistant. The papers may be read over to him by a Native officer, and the explanation of any difficult word or phrase may be asked for and given in the Vernacular, the circumstance being in each case noted. The Assistant may now refer to all his books, and may take his notes as the case is read over. At the conclusion of each case he must write in English a brief but precise description of it, and a decision upon the questions at issue, with a sufficient statement of the grounds on which it is founded.

13. *Fourth object of the first Standard.*—The last object of the first standard of examination shall be to ascertain how the Assistant has been employed, and how he has done his duty at his station. For this purpose the Collector and Magistrate under whom he has been employed, shall furnish the Committee with a report upon these points. It shall be the duty of such officers to make over to their Assistants, from time to time, cases for report. The reports shall be written in English on one side of a sheet of paper; and after the case is decided the Officer who decides it shall note on the other side of the sheet his remarks upon the report. These reports, with the notes thereon, shall be submitted to the Divisional Examination Committee. Such Officers shall also require their Assistants to make English Minutes of the cases given to them for decision, which Minutes also shall be submitted to the same Committee. But these Reports and Minutes need not be sent up to the Central Examination Committee. The opinion formed of them by the Divisional Committee, however, shall be entered in the record submitted to the Central Committee.

14. *Second Standard.*—The second standard of examination shall be similar in its nature to the first, but more difficult in degree. In the Vernacular portion of it, the reading of a common office running hand must be tolerably performed; the papers selected as tests should be of a more difficult description of office papers, the translation, dictation, and conversation should be fluent, generally correct, and readily intelligible; and the Assistant should be tested in his power of explaining himself clearly, and with sufficient propriety, in the Vernacular, in an argument or topic of some difficulty, such as may occur in official business. In this examination it will be necessary for the Assistant to pass in two Vernacular languages, of which one shall be the language of the District in which the Assistant is stationed at the time of the examination, and the other

any one of the languages, including Hindustani, prevailing in the Madras territories, which the Assistant may prefer. Provided that ordinarily, and except on special grounds, no Assistant shall be promoted in any District in the Vernacular of which he has not passed. The test described in this rule shall be strictly enforced in respect of the language of the District in which the Assistant is stationed at the time of examination, but will be relaxed in respect of the second language, and in respect of any other language which an Assistant must pass before he can be promoted in any District in which it prevails. Ability to write the language will not be required, but only fair colloquial acquaintance with it on the part of the Examinee, and power to translate correctly an official paper read to him, to dictate orders in the language, and read ordinary urdees. The questions of law and practice should be selected from the whole field of the duties of a Magistrate and Collector; but they shall be arranged in two classes, one class comprehending important and leading points, in answering which no books shall be allowed; and the other class comprehending less general and less common points, in answering which the assistance of books shall be allowed. No guides, digests, or summaries, however, shall be permitted to be used, the Assistant being confined to the original laws, Circular Orders, and constructions. The object of this class of questions is to test the Assistant's knowledge of where readily to find the law or practice on the less common points that arise in business. In preparing these questions, nice and difficult points should be avoided; the object being not to evoke subtlety or ingenuity, but only to ascertain whether the acquisitions and capacity of the person examined are adequate to enable him to perform, fitly, the important functions of an Indian Magistrate and Collector, or not. The trial cases should be selected from those possessing enough of complexity to test the Assistant's ability to master all ordinary difficulties, and especially to test his power of minute attention to, and just appreciation of, evidence.

15. *Object of the second Standard.*—It shall be the object to make this second standard such that a man who has passed a Collego examination, being of ordinary understanding and capability, who fairly applies himself with proper diligence to his business, and makes it his daily object to familiarize himself with the languages of the country, may pass it after two or three years of mofussil experience.

Order 236, para. 2.]

STUDY OF ORIENTAL LANGUAGES, DONATIONS.

LANGUAGES.		DONATION ON PASSING.
Vernacular.	Classical.	RS.
I. High Proficiency.	Tamil...	1,000
	Telugu...	1,000
	Canarese...	1,000
	Malayalam...	1,000
	Uriya...	1,000
	Hindustani...	1,000
II. Honors.	Sanscrit	2,000
	Persian	2,000
	Tamil...	2,000
	Telugu...	2,000
	Canarese...	2,000
	Malayalam...	2,000
	Hindustani...	2,000
	Sanscrit	4,000
	Persian	4,000

With Certificate from the Presiding Examiner.

With Diploma signed by the Head of Government of Madras.

Order 236, para. 10.]

STUDY OF ORIENTAL LANGUAGES, TESTS.

HIGH PROFICIENCY EXAMINATION.

I. Construing with readiness and accuracy from the undermentioned books:—

Tamil.....	1. The 4th and 5th parts of the Panchatantram.
	2. Virātaparvam, (Section of the Mahābhārata in Prose.)
	3. The Tamil minor poets from page 19 to page 43.
Telugu	1. Vemana (as contained in the new Edition.) M. G. O., 16th February 1875, No. 216, Public.
	2. Vikramārka.
	3. 4th and 5th Parts of the Panchatantram.
Canarese ...	1. Panchatantram (Bangalore Edition.)
	2. Kathāsangraha prose, part III., pages 131 to 314, inclusive.
	3. Prakanya Malika or large Canarese Anthology (Bangalore Edition) Stanzas 1—70, 283—303, 668—683.

Malayalam.	1. Vétāla Charitram.
	2. Kéralapazhama.
	3. Kéralolpati, first half.
Uriya.....	1. Hitopadeca.
	2. Batrish Simhāsana.
	3. Rāmāyana, Bishetra (3 Cantos). Committee's letter dated the 9th July 1873, No. 455.
Hindustani.	1. Ikwan-us-Safa.
	2. Nasr-i-Bc-Nazir.
	3. Araish-i Mahfil.
Persian.....	1. Gulistan.
	2. Bostan.
	3. Anwari Soheilee.

II. Translating into English, with accuracy, a passage in narrative style not taken from the Test books.

III. Translating, with accuracy of idiom and neatness of expression into the language in which the examination is held, an English paper in narrative style.

IV. Translating in like manner a paper of English sentences.

V. Conversing (in the Vernacular language) with accuracy and fluency.

VI. A considerable knowledge of Grammar.

HONORS EXAMINATIONS.

I. Construing with readiness and accuracy from the undermentioned books:—

Tamil	1. Sabha Parvam (Section of the Mahābhārata in prose).
	2. The first 100 stanzas of the Kristnan Tūdu.
	3. The first 24 chapters of the Kural.
Telugu	1. Nīticandrika (Mitrabhedamu).
	2. Kāciyātra.
	3. Sabha Parvam of Mahābhārata.
Canarese	4. Aranyakāndam of the Rāmāyanam, by Bhās-kara.
	1. Kathāsangraha (Bangalore Edition.)
	2. The Bhagavadgīta.
	3. Prakanya Malika or large Canarese Anthology (Bangalore Edition), Stanzas 51—100, 790—851, 1302—1410.

- Malayalam ... { 1. Nalacharitram.
2. Chánakya Sútram.
3. Kéralólpati (the whole.)
- Hindustani ... { 1. Nasr-i-Be-Nazir.
2. Fisanah-I-Ajaib.
3. Dewani-Atash (first half).
4. Kulliyát-I-Saudá (extracts from the Bengal College Edition).
- Persian ... { 1. Akhlaqui Julali.
2. Inshai Abulfuzl.
3. Sikandur Namah.
4. Dewani Hafiz.

II. Translating into English, with accuracy, two passages, one in prose and the other in poetry, selected from some difficult work not being a Test book.

III. Translating a difficult passage from English; with accuracy, elegance, and neatness of expression, and perfect correctness of spelling and Grammar.

IV. Conversing (in the Vernacular language) with accuracy and fluency.

V. A knowledge of Grammar to a much larger extent than is required in the Examination for High Proficiency.

SANSKRIT HIGH PROFICIENCY.

I. Reading with prosodical correctness and construing with accuracy passages selected by the Examiners from the undermentioned books :—

1. Hitopadesa.
2. Raguvamsa (the first 9 Cantos) Expurgated Edition of Pandit Iswara Chandra Vidyasagar.

II. Translating into English with accuracy a passage in narrative style not taken from the Test books.

III. Translating into Sanskrit, with accuracy of idiom and neatness of expression, an English paper in narrative style.

IV. Answering, with general correctness, a paper of questions on the elements of Sanskrit Grammar according to European Grammarians.

SANSKRIT DEGREE OF HONOR.

I. Reading with prosodical correctness and construing with accuracy passages selected by the Examiners from the undermentioned books :—

1. The first and second Adyayas of the 1st Ashtaka of the Rigveda Sanhita, edition about to be published.
2. Kiratarjuniya (Cantos 1 to VI and XI to XVIII inclusive) Expurgated Edition of Pandit Iswara Chandra Vidyasagar.
3. Sakuntala Nataka.

II. Translating into English, with accuracy, a passage in poetry or partly prose and partly poetry, selected from some difficult work not being a Test book.

III. Translating into Sanskrit, with accuracy, elegance, neatness of expression and perfect correctness of spelling and Grammar, a difficult passage from English.

IV. Answering, with general correctness, a paper of questions on Sanskrit Grammar according to European Grammarians.

SPECIAL URIYA TEST.

- I. Vivá voce translation of passages from Test book Niti Kotha.
- II. Written translation into English.
- III. Written translation into Uriya.
- IV. Written translation of sentences and answering questions on construction, &c.
- V. Vivá voce translation of an Uriya paper.
- VI. Conversation.
- VII. Handwriting.

Order 239, para. 1.]

EXTRA TENTAGE RATES.

	rs.
To Assistant Collectors	3 per diem.
„ Head and Special Assistant Collectors, Junior and Senior Assistant Agents, and Assistant Commissioner of the Neilgherries	4 do.
„ Sub-Collectors and Principal Assistant Agents	6 do.
„ Collectors and Governor's Agents and Commissioner of the Neilgherries	7 do.

Order 249, para. 2.]

RATES OF BATTA FOR UNCOVENANTED SERVANTS.

		RS. A.	
To Servants on Salaries below	8 Rupees	0	1 per diem.
Above 8 and below	15 do.	0	2 do.
" 15 and below	25 do.	0	4 do.
" 25 and below	50 do.	0	8 do.
" 50 and below	100 do.	0	12 do.
" 100 and below	150 do.	1	0 do.
" 150 and below	200 do.	1	4 do.
" 200 and below	250 do.	1	8 do.
" 250 and upwards	at the rates fixed for Deputy Collectors.		

Order 249, para 4.]

SPECIAL RATES OF BATTA.

Rates for Taluq Goomastahs, &c.

		RS. A. P.
Rates allowed to a Goomastah	...	0 3 0
Peons, etc., on more than 7 Rs. a month...	...	0 2 0
do. on 7 Rs. or less	...	0 1 0

Rates for Taluq Goomastahs in Malabar and South Canara.

To Servants receiving below 8 Rs. a month...	...	0 2 0
Do. on 8 Rs. and below 15	...	0 3 0
Do. on 15 do. 25	...	0 6 0

Order 250, para. 1.]

GENERAL TEST SUBJECTS.

1. *Hand-writing*, including the ability to copy rapidly and in a good clear hand a manuscript or lithographed paper.
2. *Orthography*, to include writing from dictation.
3. *Composition and Grammar*, including ability to write a simple letter in good grammatical language; to correct a passage written in an ungrammatical style; and to answer questions on Grammar.
4. *Arithmetic*, the first four rules, simple and compound, with ability to apply the rules in practical cases. Also an accurate knowledge of Vulgar and Decimal Fractions and Proportion. The vernacular paper on this subject

is to be executed in English figures, and no marks will be given for answers executed in the vernacular figures.

5. *Geography*, including the elements of General Geography and a somewhat more accurate knowledge of the Geography of India.
6. *History*, consisting of a knowledge of the leading facts of the History of India.

Order 251, para. 2.]

SPECIAL TEST EXAMINATIONS.

SCHEDULE SHOWING THE NAME OF EACH TEST, THE DESIGNATION OF THE OFFICERS FOR WHICH IT IS PRESCRIBED, AND THE NATURE OF THE TEST.

1.—A.—Judicial Test—Civil—Higher Grade.

Office.

1. Principal Sudder Ameen.
2. District Munsiff.
3. Pleader in Civil and Sessions Courts, Principal Sudder Ameen's Courts, and Provincial Courts of Small Causes.

Nature of Test.

- | | |
|---|--|
| a. Indian Evidence Act I of 1872.* | f. Sadagopa Charlu's Manual of Mahomedan Law. |
| b. Code of Civil Procedure. | g. The "Specific Relief Act, 1877," and pp. 57—288, of the Sixth Edition of Goldsmith's Doctrine and Practice of Equity. |
| c. Indian Contract Act IX of 1872. | |
| d. Collett's Manual of the Law of Torts and Measure of Damages. | |
| e. Strange's Manual of Hindu Law and First Volume of Strange's Hindu Law. | |

Remarks.

1. The Examination will be conducted in English, unless for

* G. O., 10th June, 1872.

special reasons any candidate is permitted, by order of Government, to pass in the Vernacular.*

2. When both the Civil and Criminal Judicial Tests are taken up at the same time, there will be only one paper in the Law of Evidence.

I.—B.—Judicial Test—Civil—Lower Grade.

Office.

1. Sheristadar in the High Court (Appellate side), District and Sessions' Courts, and Subordinate Judges' Courts.
2. Chief Clerk or Manager, Egmore Police Court.
3. Nazir in District and Sessions' Courts, and Subordinate Judges' Courts.

Nature of Test.

- | | |
|-------------------------------|-----------------------------------|
| a. Code of Civil Procedure. | d. Stamp Act. |
| b. Rules of Practice (Civil.) | e. Indian Evidence Act I of 1872. |
| c. Limitation Act. | |

Remarks.

1. Vide Remarks 1 and 2 under 1.—A.

II.—A.—Judicial Test—Criminal—Higher Grade.

Office.

1. Subordinate Judge.
2. District Munsiff.
3. Pleader in District and Sessions' Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes.
4. Deputy Collector and Magistrate.
5. Subordinate Magistrate of the 1st Class.†
6. Chief Clerk or Manager, Egmore Police Court.

Nature of Test.

- | | |
|-----------------------------------|--------------------------------|
| a. Indian Evidence Act I of 1872. | c. Code of Criminal Procedure. |
| b. Mayne's Indian Penal Code. | |

Remarks.

The examination will be conducted in English, unless for special reasons any candidate is permitted, by order of Government, to pass in a Vernacular.—(See Note above.)

* By Orders of 18th May 1867, Judicial Department, and 10th May 1869, Revenue Department, Government have twice decided that *except under very special circumstances*, a departure from this rule cannot be permitted: a knowledge of English being deemed essential for the higher offices for which the Special Tests have been prescribed.

† This term (Sub-Magistrate, 1st Class) refers to the powers with which Sub-Magistrates are invested under the Criminal Procedure Code.

II.—B.—Judicial Test—Criminal—Lower Grade.

Office.

1. Tahsildar and 2nd Class Sub-Magistrate; Taluq Sheristadar and 2nd Class Sub-Magistrate; 2nd Class Sub-Magistrate and Deputy Tahsildar; 2nd Class Sub-Magistrate.*
2. Sheristadar in the High Court (Appellate side), District and Sessions' Courts, and Subordinate Judges' Courts.
3. Police Inspector.
4. Nazir in District and Sessions' Courts, and Subordinate Judges' Courts.

Nature of Test.

- | | |
|-----------------------------------|-----------------------------|
| a. Indian Evidence Act I of 1872. | b. Indian Penal Code. |
| | c. Criminal Procedure Code. |

Remarks.

1. The papers set in the examination for this grade will be of an easier description than those set on the same subjects in the examination for the higher grade.
2. The examination will be conducted in English, except in the case of persons continuously in the public service since 1st January, 1859, who will be permitted to be examined in a Vernacular. This exception does not extend to Sheristadars who must pass in English.

III.—A.—Revenue Test—General—Higher Grade.

Office.

1. Deputy Collector and Magistrate.
2. Uncovenanted Assistant in the Office of the Board of Revenue.
3. Sheristadar to the Board of Revenue.

Nature of Test.

- | | |
|--|--|
| a. Regulations and Acts applicable to the various branches of the Revenue. | c. Manual of Taluq and Village Accounts. |
| b. Circular Orders of the Board of Revenue. | d. Rules of the Stamp Department. |

Remarks.

The examination will be in English, except in the case of candidates permitted by a special order of Government, to pass in a Vernacular.—(See Note above.)

* This term refers to the powers with which Sub-Magistrates are invested under the Criminal Procedure Code.

2. Persons who have passed in either grade of the General Revenue Test (III.—A, or III.—B), will not be required to pass in the Sea Customs' Test, the Salt Test, or the Account Test, in order that they may be eligible for the appointment of Salt Department, Sea Customs Superintendent, or Accountant in any Office.

3. This Test cannot be taken up with any Judicial Test.—(See G. O., 16th August, 1873, No. 256.)

III.—B.—Revenue Test—General—Lower Grade.

Office.

1. Huzur Sheristadar.
2. 2nd Class Sub-Magistrate.
3. Tahsildar and Deputy Tahsildar.
4. Taluq Sheristadar.
5. Sub-Collector's Sheristadar.
6. Head Assistant's Head Clerk.
7. Abkarry Superintendent and Deputy Superintendent, Madras.

Nature of Test.

- | | |
|--|---|
| a. Regulations and Acts applicable to the various branches of Revenue. | b. Circular Orders of the Board of Revenue. |
| | c. Manual of Taluq and Village Accounts. |

Remarks.

1. The papers set for this grade will be easier than those set for the higher grade, and will refer only to those portions of the Regulations, Circular Orders, &c., a knowledge of which is requisite in the Offices above-named, to which this Test is made applicable.

2. The examination will be conducted in English, except in the cases of persons continuously in the public service since 1st January, 1859, who will be permitted to be examined in a Vernacular.

3. This Test cannot be taken up with any Judicial Test.—See G. O., 16th August, 1873, No. 256, Educational Department.

IV.—Revenue Test—Salt Department.

Office.

1. Superintendent, or Assistant Superintendent of a Salt Division on Rupees 50 and upwards.

Nature of Test.

- | | |
|-------------------|-----------------|
| a. The Salt Laws. | b. Salt Manual. |
|-------------------|-----------------|

Remarks.

1. There is no lower grade in this examination.
2. The examination will be in English, except in the case of any candidate who is allowed, by special order of Government, to pass in a Vernacular; but candidates who may have been continuously in the public service since the 1st January, 1859, may pass this Test in English or in a Vernacular at their option.

3. This Test may be taken up alone, or with Test V, but not in conjunction with any other Test.

4. Examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons qualified under General Rule 4, who may produce certificates from the Collectors of the District in which they seek employment, recommending them for examination.

V.—Revenue Test—Sea Customs' Department.

Office.

1. Superintendent of Sea Customs.
2. Assistant Superintendent of Sea Customs, when the salary of the office amounts to Rupees 50 per mensem, or more.

Nature of Test.

- | | |
|---|-----------------------------|
| a. The Law relative to the collection of Sea Customs, and the conservancy of Ports. | b. The Sea Customs' Manual. |
|---|-----------------------------|

Remarks.

1. There is no lower grade in this examination.
2. The examination will be in English, except in the case of candidates allowed to pass in the Vernacular, by special order of Government.

3. This Test may be taken up alone, or with Test IV, but not in conjunction with any other Test.

4. Examinations in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons qualified under General Rule 4, who may produce certificates from the Collectors of the Districts in which they seek employment, recommending them for examination.

VI—Account Test.

Office.

1. (a.e.) Superintendents, Accountants and Clerks in the Accountant General's Office, drawing salaries of Rupees 50 and upwards per mensem.
2. (c.) Accountant in the Board's Office.
3. (b.) Accountant in the English Department of Collectors' Offices, drawing salaries of Rupees 50 and upwards.
4. (d.) Accountant, Deputy Accountant, and Book-keeper in the Mint and Assay Offices.
5. (d.) Accountant Marine Office.
6. (d.) Accountant in the Sea Customs' Office.
7. (d.) Accountant in the Stamp Office.
8. (d.) Accountant in the Office of Conservator of Forests.

Nature of Test.

- | | |
|---|-----------------------------------|
| (a.) Book-keeping by Single and Double Entry. | (d.) Village Manual. |
| (b.) Huzur Manual. | (e.) Accountant General's Manual. |
| (c.) Taluq Manual. | |

Remarks.

1. The portion of the Manuals which relate to accounts only will form the subject of examination.
2. The examination will be in English, except in the case of candidates permitted to pass in a Vernacular, by special order of Government.
3. The Huzur, Taluq and Village Manuals have for many years been out of print, and the Accountant General's Manual is about to be superseded by a Code to be published in Calcutta by the Comptroller General.

- (a.) For these Offices the following Chapter of the Accountant General's Manual has been laid down for Examination:—

Chapter II.—Budget Estimate.

" III.—Classification (omitting notes.)

" IX, Section 1—Local Fund Classification.

- (b.) For this Office the following Chapters of the above Manual have been laid down:—

Chapter III.—Classification (omitting notes.)

" IV.—Civil Payments, Sections 1 to 3.

" VII.—Bills of Exchange.

For the above Offices, the Huzur, Village and Taluq Manuals are omitted from the Account Test.

- (c.) For this Office the Accountant-General's Manual is omitted from the Test.

- (d.) For these Offices the Test comprises Book-keeping only.

3. Candidates for this Test may pass in Precise-writing at the same examination, but in no third Test.

4. The examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons, qualified under General Rule 4, who may produce certificates from the Heads of the Departments in which they seek employment, recommending them for examination.

VII—A—Translation Test—Higher Grade.

Office.

1. Translators and Interpreters in the High Court and District and Sessions Courts.
2. Interpreters in the Court of Small Causes, Madras; Office of the Commissioner of Police; and Police Courts.

Nature of Test.

Ability to translate an Ordinary Official paper from Vernacular into English.

Do. do. do. from English into Vernacular.

Ability to translate a paper of greater difficulty from Vernacular into English.

Do. do. do. from English into Vernacular.

Interpretation *viva voce* from Vernacular into English.

Interpretation *viva voce* from English into Vernacular.

Remarks.

1. Accuracy and rapidity of translation will be required in the higher grade.

2. A separate certificate of proficiency will be given for each of the following Vernaculars in which the candidates may pass:—
1. Telugu. | 2. Tamil. | 3. Hindustani. | 4. Canarese. | 5. Malayalam. | 6. Uriya.

3. Candidates for this Test are required to execute the two sets of papers in two different languages.

4. Candidates must obtain certificates in the particular language or languages required in the Offices for which they are applying, or intend to apply.

Candidates for the offices of Translator and Interpreter of the High Court are required to pass in *one* Vernacular language only, and candidates for the office of a Translator of a District and Sessions Court is required to pass in the language or languages of the District or which they seek employment, as under Distant Languages.

[See G. O., 18th April, 1877, No. 164, Edl. Department.]

5. In sending in application for examination, candidates must specify the languages in which they desire to obtain certificates.

6. This Test cannot be taken up with any other Test.

7. Examinations in this Test will be held from time to time under instructions from the Commissioner. Applications for examination must be accompanied by certificates from the Heads of Departments in which employment is sought, recommending the applicants for examination.

VII.—B.—Translation Test—Lower Grade.

Office.

1. Subordinate Judges.
2. District Munsiff.
3. Deputy Collector and Magistrate.
4. Translators in Offices of Government, Board of Revenue, Office of the Director of Revenue Settlement and Collectors' Offices.
5. English Record-keeper in Collectors' Offices.
6. Sub-Collector's Sheristadar.
7. Head Assistant's Head Clerk.
8. Head writers and Nazirs, District and Sessions' Courts, and Subordinate Judges' Courts.
9. Head Clerks, Small Cause Courts.
10. Head Clerks in Police Courts, and Assistant Head Clerk, Egmore Police Court.
11. All the Other Offices designated under IA., IB., IIA., IIB., IIIB., IV. and V., and Registrar, Deputy Registrar, Examiner, Record-keeper, or Clerk in the Correspondence Department of any Court other than the High Court, drawing salaries of Rupees 50 and upwards, in case the candidate has not passed in the vernacular language of the District in which he seeks employment in an Examination of the Madras or other University.

Nature of Test.

Ability to translate ordinary Official paper from Vernacular into English.

Do.	do.	do.	from English into Vernacular.
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Remarks.

1: Vide VII.A, Remarks 2, 3, and 4, which are also applicable to this grade.

2. Candidates for this Test can only pass in one language at the same examination.

3. Candidates for offices designated under II.B., III.B., and IV, who execute their papers in the language of their Districts, will not be required to pass this Test: as also Bachelors of Arts of the Madras University, whose optional language at the B.A. Degree Examination was the Vernacular of the District in which they seek employment.

VIII.—A.—Precis-writing—Higher Grade.

Office.

I.—GENERAL.

First, Second, and Third Assistants, Registrar, Record-keeper, Head Examiner in the Press Department, Deputy Registrar, Indexer, Examiner, Head Clerk of the Reference Branch, Head Clerk of the Petition Department, and Head Clerk of the Pension Department in the Government Office.

II.—JUDICIAL.

Subordinate Judge.

District Munsiff.

Pleader in District and Sessions' Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes.

Sheristadar.

Manager.

Record-keeper.

Examiner of Correspondence.

Indexer.

Sheristadar in District and Sessions' Courts and Subordinate Judges' Courts.

Head Writer in District and Sessions' Courts and Subordinate Judges' Courts.

Manager, Record-keeper and Examiner, Madras Small Cause Court.

Head Clerks in Small Cause Courts.
 Examiner and Record-keeper in all the Courts.
 Book-keepers and Head Auditor in the Office of the Inspector-General of Police.
 Manager in the Office of the Commissioner of Police.
 Manager, Egmore Police Court, Madras.
 Record-keepers in the Police Courts, Presidency.
 Manager, Government Agency, Vizagapatam.

III.—REVENUE.

Head Sheristadar, Uncovenanted Assistants, Registrar, Deputy Registrar, Local Fund Manager, Manager of the Forest Department, First, Second, Third and Fourth Accountants, Record-keeper, Indexer, Head Translator, and Head Accountant of the Local Fund Department, in the Office of the Board of Revenue.

Manager, Indexer, Examiner, and Record-keeper in the Office of the Director of Revenue Settlement.

Deputy Collector and Magistrate.

Huzur Sheristadar.

Sub-Collector's Sheristadar.

Tahsildars.

Sub-Magistrates.

Abkarry Superintendent, Madras.

Manager and Accountants drawing salaries of Rs. 80 per mensem and upwards, in the Sea Customs Office, Madras.

Accountant, English Department, Collector's Office.

English Record-keeper in Collector's Office.

Superintendent of Salt Division.

Accountants in the Stamp Office, Madras, and Forest Conservancy Department, drawing salaries of Rs. 80 per mensem and upwards.

IV.—MISCELLANEOUS.

Superintendents and Accountants drawing salaries of Rs. 80 and upwards per mensem in the Accountant General's Office.

Manager, Office of the Commissioner for the U.C.S. Examinations.

Manager, Office of the Director of Public Instruction.

Manager, Examiner, Deputy Examiner, Record-keeper, and Accountants, drawing Rupees 80 and upwards, in the Marine Office, Madras.

Manager, Record-keeper, in the Office of the Chepauk Agent and Paymaster of Carnatic Stipends.

All Clerks drawing a salary of Rs. 80 and upwards per mensem.

Government Notification, May 26th, 1873.

Nature of Test.

Writing a precis of a set of Official papers.

Remarks.

1. This examination will be conducted in English.
2. Graduates of an English or Indian University are exempt from this Test.

3. Accountants in the Accountant General's Office, and in other Offices in the Presidency and Provinces, whose salaries do not exceed Rupees 75 per mensem, are exempted from passing this Test; but an Assistant who has passed the Account Test and entered the grade of an Accountant, the pay of which rises by annual increments from Rupees 60 to 85 prior to G. O., dated 14th August, 1868, may be allowed to attain the maximum pay of the grade without passing the Precis Test, but that he ought not to be appointed to act in a higher grade unless he has passed the Test in question.—(Vide G. O., 12th March, 1870, No. 80).

4. Officials employed prior to the 1st January, 1868, in any office for which Precis-writing is prescribed as a Test, are eligible for promotion to any office for which this Test alone is required.—(Vide G. O., 12th March, 1874, No. 75, Educational Department).

VIII.—B.—*Precis-writing, Lower Grade.*

Office.

1. For list of officers for which this Test is prescribed, see under the corresponding heading under VIIIA.

Nature of Test.

Writing a precis of a set of Official papers.

Remarks.

This examination will be in the Vernacular, and will be confined to the cases of those persons who, having been continuously in the public service since 1st January, 1859, may apply for examination in the Vernacular, and of those who have been permitted, by special Order of Government, to pass I, II, III or IV in the Vernacular. All persons not coming within these descriptions, must pass the higher Test.

IX.—Test for Pleaders in District Munsiffs' Courts and Sub-Magistrates' Courts.*

Nature of Test.

- | | |
|-----------------------------------|---|
| a. Indian Evidence Act I of 1872. | c. Strange's Manual of Hindu Law. |
| b. Code of Civil Procedure. | d. Sadagopah Charry's Manual of Mahomedan Law |

Examination fee, RUPEES 6.

Remarks.

1. Candidates for this Test must have previously passed either the General Test or the University Entrance Examination—(Vide G. O., 23rd April, 1870, No. 134.)
2. The examination is held in English or in a Vernacular at the option of the candidate.
3. This Test can be taken up with any other Test except Test I.

X.—Police Test.

Nature of Test.

This Test comprises the subjects given under the heading IIB., Judicial Test, Criminal Lower Grade, and a Paper in Departmental subjects.

Remarks.

1. The Police Test qualifies for employment in the Police service only, and does not give a claim to exemption from the General Test Examination, or any portion of the Special Tests. When Police Officers seek for employment in the General Service, they must, like other candidates, conform in all respects to the rules applicable to the Service Examinations.
2. Candidates who have complied with the rules in all respects will receive a certificate under Rule I, of having passed IIB.
3. Candidates not in the Police Department will be admitted to the Test, on the production of a recommendation from the Superintendent of the District in which they seek employment.
4. The Examination fee is Rupees 3.

* Vide G. O.; 16th February, 1870, No. 225.

Order 251, para. 2.]

LIST OF APPOINTMENTS TO WHICH THE SPECIAL TEST EXAMINATION RULES ARE MADE APPLICABLE.

DEPARTMENT	OFFICES.	I. Judicial Test—Civil.		II. Judicial Test—Criminal.		III. Revenue Test—General.		IV. Revenue Test—Salt Department.		V. Revenue Test—Sea Customs.		VI. Account Test.		VII. Translation Test.		VIII. Precise-writing Test.	
		A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B
General....	Managers, Indexers, Record-keepers, Clerks and Referencers in the Government Office, Translator, Government Office.....															1	
Political....	Manager, Political Government Agency Department, Vizagapatam. Head Clerk, Special Agency Department, Cuddalore. Sheristadar in the High Court, Appl. Side. Manager in the do. Record-keeper, Examiner of Correspondence, and Clerks, on receipt of Rs. 50 and upwards, in the High Court, Appl. Side. Indexer in the do. Head Clerks in Small Cause Courts. Interpreters in Small Cause Courts, Madras. Manager, Record-keeper, Examiner and Clerks in the Madras Small Cause Court. Principal Sudr Amin District Munsiff. Pleader in District and Sessions' Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes. Sheristadar, District and Sessions Court, and Subordinate Judges' Courts. Translators or Interpreters in the High Courts, and District and Sessions' Courts. Head Writer in District and Sessions' Courts, and Subordinate Judges' Courts. Nazir in District and Sessions' Courts, and Subordinate Judges' Courts. Registrar, Deputy Registrar, Examiner, Record-keeper, Head Clerk in the Correspondence Department, in all the Courts, drawing salaries of Rs. 50 and upwards. Head Clerk in the Office of Registrar General of Assurances. Uncovenanted Superintendent or Assistant Superintendent of Police. Police Inspector. Interpreters in the Office of the Commissioner of Police. Interpreters in Police Courts. Manager in the Office of the Commissioner of Police. Clerks, Book-keepers, Asst. Book-keepers, and Head Auditor in the Office of the Inspector-General of Police. Record-keepers in the Police Courts. Chief Clerk or Manager, Egmore Police Court. Head Clerk in Police Courts, and Assistant Head Clerk in Egmore Police Court. Superintendents, Clerks, and Accountants, Accountant General's Office. Accountants, Depy. Accountants, and Book-keeper in the Assay Office. Board of Revenue. Uncovenanted Assistant. Head Sheristadar. Accountants. Translator.																

List of Appointments to which the Special Test, &c.—(continued.)

DEPARTMENT	OFFICES	I. II. III. IV. V. VI. VII. VII.									
		Judicial Test—Civil	Judicial Test—Criminal	Revenue Test—General	Revenue Test—Salt Department	Revenue Test—Sea Customs	Account Test	Translation Test	Précis-writing Test		
		A B	A B	A B	A B	A B	A B	A B	A B		
Revenue	<i>Board of Revenue.</i>										
	Registrar, Deputy Registrar, Indexers, Examiners, Record-keepers, Referencers, and Clerks in the Correspondence Department, drawing salaries of Rupees 50 and upwards.....								1		
	<i>Office of the Director of Revenue Settlement.</i>										
	Manager, Indexer, Examiner, Clerks, Record-keepers, and Gomastah.....								1		
	Translator.....								1		
	<i>Districts.</i>										
	Deputy Collector and Magistrate.....							1	1		
	Accountant, English Dept., Collr's Office.....								1		
	Huzur Sheristadar.....				1						
	Translator in Collector's Office.....								1		
	Clerk and Record-keeper in Collr's Office.....								1		
	English Record-keeper in Collr's Office.....								1		
	Sub Collector's Sheristadar, and Head Assistant's Head Clerk.....			1	1				1	1	
	<i>Taluk.</i>										
	Subordinate Magistrate, 1st Class.....								1		
	Tahsildar and 2nd Class Sub-Magistrate.....										
	Taluk Sheristadar and 2nd Class Sub-Magistrate.....			1	1					1	
	2d Class Sub-Magistrate and Dy. Tahsildar.....										
	2d Class Sub-Magistrate.....										
	<i>Abkharry.</i>										
	Superintendent and Deputy Supt., Madras.....								1		
	<i>Sea Customs.</i>										
	Managers and Clerks, Madras.....								1		
	Accountants.....								1		
	<i>Districts.</i>										
	Superintendent & Asst. Supt., Sea Customs.....										
	<i>Marine Office, Madras.</i>										
	Manager, Examiner, Deputy Examiner, Record-keeper, and Clerks.....								1	1	
	Accountants.....								1		
	<i>Salt.</i>										
	Superintendent or Asst. Supt. of Salt Division, drawing 50 Rs. a month.....										
	<i>Stamp Office in Madras.</i>										
	Accountants.....								1	1	
	<i>Forest Conservancy Department.</i>										
	Clerks.....									1	
	Accountants.....								1		
Educational	Managers and Clerks in the Office of the Director of Public Instruction.....										
	Clerks in the Presy. and Medical College.....									1	
Miscellaneous	Managers and Clerks in the Office of the Commr., Uncovenanted Civil Service Examinations, and Central Committee for the Examination of Assistants.....										
	Manager, Record-keeper, and Clerks in the Office of the Bank Agent and Paymaster of Carnatic Stipends.....									1	
	Manager, Stipendiary Pay Office, Arcot.....									1	

Order 251, para. 2.]

FEES PAYABLE FOR SPECIAL TESTS.

	RS.
I-A.—Judicial Test, Civil—Higher Grade	10
II-A.—Do. Criminal—do.	7
III-A.—Revenue Test, General—do.	7
I-B.—Judicial Test, Civil—Lower Grade.....	6
II-B.—Do. Criminal—do.	6
III-B.—Revenue Test, General—do.	5
IV.—Do. Salt Department	5
V.—Do. Sea Customs Department.....	4
VI.—Account Test.....	5
VII-A.—Translation Test, Higher Grade	6
VII-B.—Do. Lower do.	4
VIII-A.—Précis - writing, Higher do.	4
VIII-B.—Do. Lower do.	4
I.—Pleaders in District Munsifs' Courts	6

Order 253.]

COMMITTEE FOR EXAMINATION OF ASSISTANTS.

The following rules regulate the constitution of the Committee.

- | | |
|---|---|
| <p><i>In Service.</i></p> <ol style="list-style-type: none"> 1. Chaplains. 2. Public Works Dept. Officers. 3. Farm Superintendents. 4. Forest Officers. 5. Jail Superintendents. 6. Medical Officers. 7. Military Officers. 8. Police Officers. 9. Postal Officers. 10. Revenue Survey Officers. 11. Revenue Settlement Officers. 12. Telegraph Officers. 13. Uncovenanted Officers. <p>N.B.—Officers in the Topographical and Great Trigonometrical Survey have also been examined.</p> <p><i>Persons not in Service.</i></p> <ol style="list-style-type: none"> 1. Agents and Accountants of the Madras Bank. 2. Railway Officers. | <p>appointed for the examination of newly appointed members of the Madras Civil Service, of Military Officers in the Uncovenanted Civil Service of Government, and of other Candidates whose examination has been directed from time to time in the languages of India prevailing in the Presidency of Fort St. George, and for the discharge of certain other duties formerly performed by the College of Fort St. George and the Board of Examiners:—</p> |
|---|---|

I. There shall be a Committee entitled the Committee for the Examination of Assistants, consisting of a President and as many members ex-officio or otherwise including the Translators to Govern-

ment, as the Government may from time to time appoint with a Secretary who shall be specially appointed by Government.

II. For the more convenient despatch of business the Committee shall divide itself into the following Sub-Committees:—

(a) A Sub-Committee for the Examination of all Candidates for High Proficiency and Honors which shall consist of the President, the Government Translator and a Scholar of reputation in the language concerned. The name of the Scholar, to be associated with the President and the Government Translator, shall be previously submitted to Government by the President for approval.

(b) A Sub-Committee convened under the special orders of Government for examinations in the Sanskrit, Uriya and Khond languages.

(c) A Sub-Committee consisting of the President or a member of the Committee and the Government Translator for the examination of all Candidates coming up for the Minor Tests not being the Tests for High Proficiency and Honors.

(d) A Sub-Committee (when occasion may arise for the Examination by one of the Minor Tests of an officer up-country, i.e., in one of the districts of the Madras Presidency) consisting of the Collector or the District Judge, and either one of the Assistants to the Collector or any Officer of the Public Service qualified to assist in conducting the Examination. In such cases the written exercises if any, shall be transmitted from Madras and the papers executed shall be re-transmitted for final disposal by the Central Committee with the opinion of the up-country Committee on the vivâ voce part of the examination.

III. The correspondence and miscellaneous executive business of the Committee shall be conducted by the Secretary under the orders of the President and without reference to the other members of the Committee except in cases of importance which the President may think fit to submit for the opinion of the collective Committee.

IV. The President of the Committee shall be the President of each Sub-Committee, and the act of each Sub-Committee shall be and be described as being the act of the Committee. Each Translator to Government shall be Secretary to the Sub-Committee of Examiners in the language in which he is Translator, superintending the performance of the written exercises, and forwarding the reports of the Examining Committee to the Secretary to the

Committee, for the President's final approval or for submission to Government.

V. All existing rules relating to the Committee and the examinations entrusted to them not modified by the above, remain in force.

Order 255.]

FORMS IN CONNECTION WITH OFFICIAL SECURITIES.

No. 1.

FORM OF PERSONAL SECURITY BOND.

Know All Men by these presents that (a) we of (b) (A.B.) in the Taluk of in the Collectorate of in the East Indies, a (c) in the office of the at (C.D.) (d) of in the same Taluk (e) and (d) (E.F.) of in the same Taluk (e) are held and firmly bound to the Right Honorable the Secretary of State for India in Council in the sum of (f) Rupees of lawful money of British India to be paid to the said Secretary of State, or to his certain Attorney, Successors, or Assigns; for which payment to be well and truly made, we bind ourselves and each of us and any (g) two of us and the Heirs, Executors, Administrators, and Personal Representatives of us and of each of us and of any (g) two of us jointly, severally and respectively, firmly by these presents sealed with our seals, dated this day of 186 .

Witness the above-named

(A.B.) (h) is now in the service of the Secretary of State under the Government of Madras as a in the Office of the

and through the Governor of Madras in Council, the said Secretary of State has agreed to retain and continue him in such service on his obtaining two respectable persons to become securities for his duly and faithfully accounting to him the said Secretary of State for India in Council, his Successors, or Assigns, in manner hereinafter mentioned, and for his faithful and honest conduct during the time of his continuance in such service, and the said

(C.D.) and (E.F.) have at the request of the said (A.B.) agreed to become such securities, and have for that purpose consented to exc-

execute the above written bond or obligation. Now the condition of the above written obligation is such that if the said

(B.A.)

shall from time to time, and at all times hereafter, during his continuance in the service of the said Secretary of State, faithfully, honestly, diligently, and carefully execute, perform, and discharge all and every the services wherein he is, or shall, or may be employed, by or on behalf of the said Secretary of State, and shall from time to time and so soon and so often as he the said

(A.B.)

shall be thereunto required well and satisfactorily account for and pay over and deliver to the said Secretary of State, his Successors, or Assigns; or to such person or persons as shall for that purpose be appointed by the said Secretary of State, his Successors or Assigns; or by the Governor of Madras for the time being in Council all Monies, (i) Notes, Bills, Securities for Money, Goods and Effects whatsoever which in the said service shall be entrusted to the care or shall come to the hands of the said

(A.B.) and shall not at any time embezzle, conceal, waste, make away with, obliterate, deface, or in anywise injure any of the money, securities for money, books, papers, writings, goods, or property of the said Secretary of State, his Successors, or Assigns; and shall well and sufficiently save harmless, and keep indemnified the said Secretary of State, his Successors and Assigns from and against all losses, costs, charges, damages, and expenses which shall or may happen, or come to him or them for or by reason of any act, deed, matter, or thing whatsoever done or omitted to be done by the said

(A. B.) in or during his said service, then and in such case this obligation to be void and of no effect, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered by the above-named (A.B.) at in the presence of

Signed, Sealed and Delivered by the above-named (C.D.) at in the presence of

Signed, Sealed, and Delivered by the above-named (E.F.) at in the presence of

No. 2.

BOND TO BE EXECUTED WHEN PROPERTY IS PLEDGED.

Bond for the due performance by a in the Service of the Right Honorable the Secretary of State for India in Council of the duties of his situation.

Know All Men by these presents, that I

(A.B.)

(a) of (b) in the Collectorate of in the East Indies, a (c) in the Office of the at am held and firmly bound to The Right Honorable the Secretary of State for India in Council in the sum of (d) Rupees of lawful money of British India to be paid to the said Secretary of State, or to his certain Attorney, Successors, or Assigns. For which payment to be well and truly made, I bind myself, my Heirs, Executors, Administrators, and Personal Representatives firmly by these presents, sealed with my seal, and dated this day of 186

Wheras the above bounden (A.B.) is now in the service of the Secretary of State, under the Government of Madras, as a in the office of the at, and through the Governor of Madras in Council, the said Secretary of State has agreed to retain and continue him in such service in consideration of his entering into the above written obligation as security for his duly and faithfully accounting to him, the said Secretary of State, his Successors or Assigns, in manner hereinafter mentioned, and for his faithful and honest conduct during the time of his continuance in such service: Now the Condition of the above written obligation is such, that if the said (A.B.) shall from time to time and at all times hereafter during his continuance in the service of the said Secretary of State faithfully, honestly, diligently, and carefully execute, perform, and discharge all and every the services wherein he is, or shall or may be employed by, or on behalf of the said Secretary of State, and shall from time to time, and so soon and so often as he the said (A. B.) shall be thereunto required, well and satisfactorily account for, and pay over and deliver to the said Secretary of State, his Successors or Assigns, or to such persons or persons as shall for that purpose be appointed by the said Secretary of State, his Successors or Assigns, or by the Governor of Madras for the time being in Council, all Monies, Notes,

sums of money that may from time to time be or become due from the said (A. B.) or his Executors, Administrators, or personal Representatives, under and by virtue of the said obligation: In witness whereof the said has hereunto set his hand and seal, and , acting for and on behalf of the said Secretary of State for India in Council, hath hereunto set his hand and seal, the day and year first above written.

Signed, Sealed, and Delivered by the above-named (A. B.)
at
in the presence of
Signed, Sealed and Delivered by the above-named
in the presence of

No. 4.

DOCUMENT TO BE EXECUTED WITH NO. 2 WHEN GOVERNMENT SECURITIES ARE PLEDGED.

Form (by Endorsement) of Deposit of Government Securities as collateral Security for the due payment of the Monies secured by a Bond.

This Indenture is made the day of 186 ,
Between the within-named (A. B.) of the one part,
and the within-named The Right Honourable the Secretary of State for India in Council of the other part: Whereas at the time of the said (A. B.) agreeing to enter into the within-written obligation, and as part of the consideration for the said (A. B.) being allowed to remain and continue in his within-mentioned appointment, it was further agreed that the said (A. B.) should not only execute the said within-written obligation, but should blank endorse and deposit with the Collector of , acting for and on behalf of the said Secretary of State, the following Promissory Note or Security of the Government of India (that is to say), as security for the due performance by the said (A. B.) of his duties as such , as in the said obligation is mentioned, and should charge the same in manner hereinafter mentioned. And whereas the said (A. B.) in further performance of such agreement as aforesaid has accordingly blank endorsed and deposited with the said Collector of , acting as aforesaid, the said Promissory Note or Security of the Government of India, and has agreed to

charge the same with the payment to the said Secretary of State, his Successors, or Assigns, of the within-mentioned sum of Rupees, or such part or parts thereof as shall or may become due, under or by virtue of the condition of the said obligation in manner hereinafter mentioned: Now therefore this Indenture witnesseth that in pursuance of the said agreement and for the consideration aforesaid, the said

(A. B.) doth hereby agree with the said Secretary of State, his Successors, and Assigns, that the said Promissory Note or Security of the Government of India hereinbefore particularised shall remain deposited with the said Collector of , acting as aforesaid, as a security for the due performance by the said (A. B.) of his duties as such as aforesaid, and for the payment by the said (A. B.) or his Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, of the above-mentioned sum of Rupees, or such part or parts thereof as shall or may be or become due under or by virtue of the condition of the said obligation: And the said (A. B.) doth hereby absolutely subject and charge the said Promissory Note or Security of the Government of India hereinbefore particularised, and all the monies payable thereunder, and all the estate and interest of the said (A. B.)

therein, with the payment to the said Secretary of State, his Successors, or Assigns, of the said sum of Rupees, or such part or parts thereof as shall or may be or become due under or by virtue of the condition of the said obligation: And the said (A. B.) for himself, his Heirs, Executors, Administrators, and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors, and Assigns, that in case he the said (A. B.) , or his Heirs, Executors, Administrators, or personal Representatives, shall make default in observing and performing the conditions of the said obligation or any of them, or in case of any sum or sums of money becoming due from the said (A. B.)

or his Heirs, Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, under the said obligation, it shall be lawful for the Collector of for the time being, acting as aforesaid, without any further consent on the part of the said (A. B.) his Heirs, Executors, Administrators, or personal Representatives, to sell and dispose of the said Promissory Note or Security, and to apply the money to be received

from such sale in liquidation of any sum or sums of money that may from time to time be or become due from the said (A. B.)

or his Heirs, Executors, Administrators, or personal Representatives, under and by virtue of the said obligation. In witness whereof the said (A. B.)

hath hereunto set his hand and seal, and

acting for and on behalf of the said Secretary of State for India in Council hath hereunto set his hand and seal, the day and year first above written.

Signed, Sealed, and Delivered by the above-named (A. B.)
at
in the presence of

Signed, Sealed, and Delivered by the above-named
in the presence of

No. 5.

DOCUMENT TO BE EXECUTED WITH NO. 2 WHEN TITLE DEEDS ARE DEPOSITED.

Form (by Endorsement) of deposit of Title Deeds as collateral security for the due payment of the Monies secured by a Bond.

This Indenture is made the _____ day of _____ 186____
Between the within-named (A. B.) _____ of the one part,
and the within-named The Right Honorable the Secretary of State for India in Council of the other part: Whereas at the time of the said (A. B.) _____ agreeing to enter into the within-written obligation and as part of the consideration for the said (A. B.) _____ being allowed to remain and continue in his within-mentioned appointment, it was further agreed that the said (A. B.) _____ should not only execute the said obligation but should also deposit with the Collector of _____ acting for and on behalf of the said Secretary of State the several title-deeds, and other documents, papers, and writings mentioned and set forth in the Schedule hereto as security for the due performance by the said (A. B.) _____ of his duties as such _____ as in the said obligation is mentioned, and should charge the same title-deeds, documents, papers, and writings, and the property therein comprised in manner hereinafter mentioned: And whereas the said (A. B.) _____ has accordingly deposited with the

Collector of _____ acting as aforesaid the said title-deeds, documents, papers, and writings mentioned and set forth in the said Schedule hereto, and has agreed to charge the same with the payment to the said Secretary of State for India in Council, his Successors, and Assigns, of the within-mentioned sum of _____ Rupees, or such part or parts thereof as shall or may become due under or by virtue of the condition of the said obligation in manner hereinafter mentioned; Now therefore this Indenture witnesseth, that in pursuance of the said Agreement, and for the consideration aforesaid, the said (A. B.) _____ doth hereby agree with the said Secretary of State, his Successors, and Assigns, that the several title-deeds, and other documents, papers, and writings, set forth in the said Schedule hereto shall remain deposited with the said Collector of _____ acting as aforesaid, as a security for the due performance by the said (A. B.) _____ of his duties as such _____ as aforesaid, and for the payment by him to the said Secretary of State, his Successors, or Assigns, of the said sum of _____ Rupees, or such part or parts thereof as shall or may be or become due or payable under or by virtue of the condition of the said obligation, and the said (A. B.) _____

doth hereby absolutely subject and charge the said title-deeds and other documents, papers, and writings, and all the property comprised therein, and all his estate and interest therein, with the payment to the said Secretary of State, his Successors, and Assigns, of the said sum of _____ Rupees, or such part or parts thereof as shall or may be or become due under or by virtue of the condition of the said obligation, and the said (A. B.) _____

for himself, his Heirs, Executors, Administrators, and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors, and Assigns, that he the said (A. B.) _____

his Heirs, Executors, Administrators, and personal Representatives, will at all times during the continuance of the said obligation and of these presents (upon the request of the said Secretary of State, his Successors, or Assigns), and at his and their own costs and charges make, do, and execute, or cause and procure all the necessary parties to make, do, and execute all such further and other acts, deeds, and things as may be required by the said Secretary of State, his Successors, or Assigns, for more effectually conveying, assigning, or otherwise assuring the premises comprised in the said title-deeds, documents, papers, and writings, to the said Secretary of State, his Successors, or Assigns,

or as he or they shall direct or appoint. In witness whereof the said (A.B.) hath hereunto set his hand and seal, and acting for and on behalf of the said Secretary of State for India in Council, hath hereunto set his hand and seal the day and year first above written.

The Schedule above referred to.

Signed, Sealed, and Delivered
by the abovenamed (A.B.)
at in the presence of

Signed, Sealed, and Delivered
by the abovenamed
in the presence of

No. 6.

DOCUMENT TO BE EXECUTED WITH NO. 2 WHEN JEWELS ARE DEPOSITED.

Form (by Endorsement) of deposit of Jewels as collateral security for the due payment of the Monies secured by a Bond.

This Indenture is made the . . . day of . . . one thousand eight hundred and sixty . . . Between the within-named . . . of the one part, and the within-named The Right Honorable the Secretary of State for India in Council of the other part: Whereas at the time of the said . . . agreeing to enter into the within-written obligation, and as part of the Consideration for the said . . . being allowed to remain and continue in his within-mentioned appointment, it was further agreed that the said . . . should not only execute the said within-written obligation, but should deposit with the Collector of . . . acting for and on behalf of the said Secretary of State, the following Articles and things) that is to say), as security for the due performance by the said . . . of his duties as such . . . as in the said obligation is mentioned, and should charge the same in manner hereinafter mentioned. And whereas the said . . . in further performance of such agreement as aforesaid has accordingly deposited with the said Collector of . . . acting as aforesaid, the said several Articles and things hereinbefore particularized, and has agreed to charge the same with

the payment to the said Secretary of State, his Successors, or Assigns of the within-mentioned sum of . . . Rupees, or such part or parts thereof as shall or may become due, under or by virtue of the condition of the said obligation in manner hereinafter mentioned, Now, therefore, this Indenture witnesseth, that in pursuance of the said agreement, and for the consideration aforesaid, the said

doth hereby agree with the said Secretary of State, his Successors, and Assigns, that the said several Articles and things hereinbefore particularized shall remain deposited with the said Collector of . . . acting as aforesaid as a security for the due performance by the said

of his duties as such . . . as aforesaid, and for the payment by the said

or his Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, of the above-mentioned sum of . . . Rupees, or such part or parts thereof

as shall or may be or become due under, or by virtue of the condition of the said obligation: And the said

doth hereby absolutely subject and charge the said several Articles and things hereinbefore particularized and all the estate and interest of the said . . . therein, with the payment

to the said Secretary of State, his Successors, or Assigns, of the said sum of . . . Rupees, or such part or parts thereof as shall

or may be or become due under, or by virtue of the condition of the said obligation: And the said

for himself, his Heirs, Executors, Administrators, and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors, and Assigns, that in case he, the said . . . or his Heirs, Executors,

Administrators, or personal Representatives, shall make default in observing and performing the conditions of the said obligation or any of them, or in case of any sum or sums of money becoming due from the said . . . or his Heirs, Executors,

Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, under the said obligation, it shall be lawful for the Collector of . . . for the

time being, acting as aforesaid, without any further consent on the part of the said . . . his Heirs, Executors,

Administrators, or personal Representatives, to sell and dispose of the said several Articles and things hereinbefore particularized, and to apply the money to be received from such sale in liquidation of any

sum or sums of money that may from time to time be or become due from the said _____ or his Heirs, Executors, Administrators, or personal Representatives, under and by virtue of the said obligation. In witness whereof, the said

_____ hath hereunto set his hand and Seal, and

acting for and on behalf of the said Secretary of State for India in Council hath hereunto set his hand and Seal, the day and year first above-written.

Signed, Sealed, and Delivered by
the abovenamed
at _____ in the
presence of
Signed, Sealed, and Delivered by
the abovenamed
in the presence of

(a) This is prepared for cases in which two sureties are taken. If more than two join add their names and descriptions in the same manner as is here shown.

(Signed) C. D., Govt. Pleader.

(b) In this space the names at full length of the Clerk should be inserted.

(Signed) C. D., Govt. Pleader.

(c) In this space fill up the addition of the party.

(Signed) C. D., Govt. Pleader.

(d) In these spaces fill in at full length the names of the two sureties.

(Signed) C. D., Govt. Pleader.

(e) In these spaces fill in the addition or occupation of each surety.

(Signed) C. D., Govt. Pleader.

(f) Interest double the amount for which it is considered the principal could be accountable. An even sum. A smaller sum than Rupees 500 should not be inserted. No more than the actual amount of damage sustained and proved can be recovered.

(Signed) C. D., Govt. Pleader.

(g) If there be more than three obligors, vary this according to the circumstances by inserting after the word "any" the words "four, three," or as the case may be.

(Signed) C. D., Govt. Pleader.

(h) This must be made conformable to the facts; if the writer is about to be retained it should be stated he has applied to be employed.

(Signed) C. D., Govt. Pleader.

(i) Take care that this is sufficient to cover everything.

(Signed) C. D., Govt. Pleader.

(a) In this space fill in at full length the name of the employee.

(b) In this space fill in the residence of the party.

(c) In this space fill in the situation of the party.

(d) Insert double the amount for which it is considered the employee could be accountable, an even sum: a smaller sum than Rupees 500 should not be inserted, more than the actual amount of damage sustained and proved can be recovered.

Order 269.]

FORMS OF ADDRESS.

I.—Form of address from Upper Subordinates, Department Public Works, to Tahsildars.

சித்தூர் ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் காவேரிபாக்கம் தாலுக்கா தாசில்தார் சேதாராமையர் அவர்களுக்கு எழுதிக்கொண்ட யா தாஸ்து.

கடைசியில் காவேரிபாக்கம் எரி மறுமத்துடந்த தேதியையும் அதற் காக விடித்த சிலவு தொகையையும் தாசில்தார் அவர்கள் தெரியப்படுத் தும்படி சப் இஞ்சினியர் கோருகிறார்.

கஅசஉ(வடு)
சூன்மீர் சஉ

சித்தம்பல முதலியார்,
சப் இஞ்சினி

காவேரிபாக்கம் தாலுக்கா தாசில்தார் சேதாராமையர் சப் இஞ்சினியர் சித்தம்பலமுதலியார் காவேரிபாக்கம் தாலுக்கா தாசில்தார் சேதாராமையர் அவர்களுக்கு எழுதிக்கொண்ட யா தாஸ்து.

யாஸில ச-க தேதிச் சப-இன்ஜினியர் தாசில்தார் அவர்கள் காவேரிபாக்கம் தாலுக்கா தாசில்தார் சேதாராமையர் அவர்களுக்கு எழுதிக்கொண்ட யா தாஸ்து.

௧௮௮௨ சப-இன்ஜினியர் சப-இன்ஜினியர் சப-இன்ஜினியர்

தாசில்தார்,

தாசில்தார்.

II.—Form of address from Tahsildars to Upper Subordinates, of the Public Works Department.

காவேரிபாக்கம் தாலுக்கா தாசில்தார் சேதாராமையர் சித்தூர் ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் அவர்களுக்கு எழுதிக்கொண்ட யா தாஸ்து.

இந்தமீர் சஉயில் சப் இஞ்சினியர் அவர்கள் எழுதிக்கொண்ட யா தாஸ்துக்கு ஜவாபாய் சென்றமீர் சஉயில் காவேரிபாக்கம் எரி கடைசியில் மறுமத்து செய்யப்பட்டதென்றும் அதற்காக ௫௦௦ ரூபாய் சிலவு ஆன தென்றும் தாசில்தார் தெரியப்படுத்திக்கொள்ளுகிறார்.

கஅசஉ(வடு)
சூன்மீர் சஉ

சேதாராமையர்,
தாசில்தார்

చిత్తూరుజిల్లా సబ్ ఇంజినియరు చిత్తంబలమొదలూరి కావేరిపాకం తహశీలుదారు శీతారామయ్యగారికి వ్రాసుకొన్న యాదాస్తు.

కావేరిపాకం చెరువు కడపటిలేప మరమ్మతుచేసిన తారీఖున్న అంకురు తగులుచది ఖర్చున్న తహశీలుదారువారు తెలియచేసేలాగున సబ్ ఇంజినియరు కోరుతున్నాను.

౧౮౬౨ సం॥ జూలై నెల ౪ తేది.

చిత్తంబలమొదలూరి,

సబ్ ఇంజినియరు.

III. Form of Memorandum or *Yadast* to be used by the under-mentioned officers in addressing Tahsildars, Sub-Magistrates, and similar officials.

Public Works Department.	Revenue Survey.	Forest Conservancy.	Revenue Settlement.	Police.	Inam Commission.	Others.
1. Superintending Engineers. 2. Executive Engineers. 3. Assistant Engineers.	1. Deputy Superintendents. 2. Assistant Superintendents.	1. Deputy Conservator.	1. Assistant Directors.	1. Deputy Inspector General. 2. District Superintendents. 3. District Assistant Superintendents.	1. Assistants. 2. Deputy Collectors.	Civil Surgeons, Superintendents of Jails.

1 - వతు. డివిజన్ క్రంపిగిందెండొడుగు ఇన్స్పెక్టర్ మేజర్ లాబోరారి తురై అవరకన్ కరవేరిపాకం నాలూకా తాశీల్దార్ శీతారామయ్య అవరకన్ కరవేరిపాకం గ్రామమునందు.

కడపటిలేప కరవేరిపాకం గరి మరమ్మతు కడపటిలేప తేదీయెడల అత సతకాక పిడిత దిలవెదొకాయెడల తాశీల్దార్ అవరకన్ దెరిపిబిపిడి తుంబడి క్రంపిగిందెండొడుగు ఇన్స్పెక్టర్ కరవేరిపాకం.

మేజర్ లాబోరారి,

క్రంపిగిందెండొడుగు ఇన్స్పెక్టర్.

కె.ఎ.కె.ఎ. క్రంపిగిందెండొడుగు.

౧. డివిజన్ సూపర్ టెండెంట్ ఇంజినియరు మేజర్ లాబోరారిగారు కావేరిపాకం తాలూకా తహశీలుదారు శీతారామయ్యగారికి వ్రాయించిన యాదాస్తు.

కావేరిపాకం చెరువు కడపటిలేప మరమ్మతుచేసిన తారీఖున్న అంకురు తగులుచది ఖర్చున్న తహశీలుదారువారు తెలియచేసేలాగున సూపర్ టెండెంట్ ఇంజినియరు కోరుతున్నాను.

మేజర్ లాబోరారి,

సూపర్ టెండెంట్ ఇంజినియరు.

౧౮౬౫ సం॥ జూలై నెల ౧౫-వ తేది.

IV. Form of *Arzi* to be used by Tahsildars, Sub-Magistrates, and similar officials, in addressing the officers mentioned in Form III.

క - వతు. డివిజన్ క్రంపిగిందెండొడుగు ఇన్స్పెక్టర్ మేజర్ లాబోరారి తురై అవరకన్ కరవేరిపాకం నాలూకా తాశీల్దార్ శీతారామయ్య అవరకన్ కరవేరిపాకం గ్రామమునందు.

కడపటిలేప కరవేరిపాకం గరి మరమ్మతు కడపటిలేప తేదీయెడల అత సతకాక పిడిత దిలవెదొకాయెడల తాశీల్దార్ అవరకన్ దెరిపిబిపిడి తుంబడి క్రంపిగిందెండొడుగు ఇన్స్పెక్టర్ కరవేరిపాకం.

మేజర్ లాబోరారి,

తాశీల్దార్.

కె.ఎ.కె.ఎ. క్రంపిగిందెండొడుగు.

౧. డివిజన్ సూపర్ టెండెంట్ ఇంజినియరు మేజర్ లాబోరారిగారు సముఖ మునకు కావేరిపాకం తాలూకా తహశీలుదారు శీతారామయ్య వ్రాసుకొన్న యాదాస్తు.

యూనెల 3 తేదీన తమరు వ్రాయించిన యాదాస్తు వచ్చిచేసినది కావేరిపాకం చెరువు కడపటిలేప మరమ్మతు చాయబిసినది. అంకురు తగులుచది ఖర్చు రూపాయలు ౫౦౦ అయినది యూనెల ౧౫-వ తేదీనకు విశదంకాగలదు లై వ్రాసుకున్నాను.

శీతారామయ్య,

తహశీలుదారు.

౧౮౬౫ సం॥ జూలై నెల ౧౬-వ తేది.

V. Form of address from Collectors, Sub-Collectors, Assistant Collectors, and Deputy Collectors to Tahsildars and other native subordinate officers.

Beginning.

சித்தூர்ஜில்லா கலக்டர் சி-உட்டிங்காம் துணைவர்கள்
காவேரிபாக்கம் தாலுக்கா தாலித்தாராகிய சீதாராமய்யருக்கு தாக்
கீது என்னவென்றால்.

End.

அறியவும்.

Beginning.

சித்தூர்ஜில்லா கலக்டர் - சி-உட்டிங்காம் துணைவர்கள்
காவேரிபாக்கம் தாலுக்கா தாலித்தாராகிய சீதாராமய்யருக்கு தாக்
கீது என்னவென்றால்.

End.

உறியவும்.

VI. Form of address from Tahsildars and other native subordinate officers to Collector, Sub-Collectors, Assistant Collectors, and Deputy Collectors.

Beginning.

When native Deputy Col-
lectors are addressed the term
"துணை" may be omitted.
சித்தூர்ஜில்லா கலக்டர் துணைவர்கள் சமூகத்
துக்கு காவேரிபாக்கம் தாலுக்கா தாலித்
தார சீதாராமய்யர் எழுதிக்கொண்ட அறிவி.

End.

தங்கள்விதேயன்

Beginning.

When native Deputy Col-
lectors are addressed the term
"துணை" may be omitted.
சித்தூர்ஜில்லா கலக்டர் - சி - உட்டிங்காம் துணைவர்கள்
காவேரிபாக்கம் தாலுக்கா தாலித்தாராகிய சீதாராமய்யருக்கு தாக்
கீது என்னவென்றால்.

End.

உறியவும்.

Order 277, para. 1.]

REWARDS FOR KILLING WILD ANIMALS.

	RS.	A.	P.
For an Elephant.....	70	0	0
For a Royal Tiger.....	35	0	0
For a Cheeta.....	17	8	0
For a Bear.....	7	0	0
For a Wolf or Hyena.....	5	0	0
For a Jackal (in cases where there is real necessity for the destruction of such animals)	0	8	0

Order 290, para. 1.]

GOVERNMENT TABLES OF WEIGHTS AND MEASURES.

*Revised Table of Madras Weights, showing the equivalents in
Avoirdupois and Troy Weights.*

Madras Weights.		Avoirdupois.			Troy.		
		lbs.	oz.	drs.	lbs.	oz.	dwts.
3 Tolas	1 Tola ...	0 . 0 .	6.582		0 . 0 .	7 1/2	
40 Pollums	1 Pollum. ...	0 . 1 .	3.748		0 . 1 .	2 1/2	
8 Viss	1 Viss. ...	3 . 1 .	5.942		3 . 9 .	0	
	1 Maund..	24 . 10 .	15.542		30 . 0 .	0	

*Table of Madras Measures, showing their exact dimensions,
as well as those suited to practice.*

MEASURES.	Depth and Diameter inside, in In- ches, and Tenths.	Size for practice, in Inches and Tenths.	Capacity in Cubic Inches.	Weight of rainwater con- tained by each Measure, the water being at 80° of Fahrenheit's Thermo- meter, in lbs. Avoirdu- pois.
Farrah.....	Cylindric 17.2050	Diamr. | Depth. Square. 20 x 20 | x 10	4000	lbs. oz. drs. grs. 144 . 0 . 5 . 0
Mercal.....	10.0616	10.3 9.6	800	28 . 12 . 13 . 22
1/2 do.	7.9359	8.2 7.6	400	14 . 6 . 6 . 24
1/4 do.	6.3354	6.3 6.4	200	7 . 3 . 3 . 13
Measure (Paddy)	5.0303	5.0 5.1	100	3 . 9 . 9 . 20
1/2 do.	3.9930	4.0 4.0	50	1 . 12 . 12 . 23
1/4 do.	3.1692	3.2 3.1	25	0 . 14 . 6 . 12
Oiluck.....	2.5154	2.6 2.4	12 1/2	0 . 7 . 3 . 6
1/2 do.	1.9965	2.0 2.0	6 1/2	0 . 3 . 9 . 17
1/4 do.	1.5846	1.6 1.6	3 1/2	0 . 1 . 12 . 23

Order 290, para. 4 (1).]

TABLE SHOWING THE WEIGHT OF RICE IN HEAPS
OF DIFFERENT DIAMETERS.

Diameter inches.	Tolabs of rice.	Diameter inches.	Tolabs of rice.	Diameter inches.	Tolabs of rice.	Diameter inches.	Tolabs of rice.
2	2	4	7	6	24	8	56
2½	2½	4½	8	6½	28	8½	60
2¾	3	4¾	9	6¾	32	8¾	65
3	3½	5	11	7	36	9	70
3½	4	5½	13	7½	40	9½	75
3¾	4½	5¾	15	8	44	10	87
4	5	6	18	8½	48	10½	100
4½	6	6½	21	9	52	11	...

Order 290, para. 4 (7).]

CORRESPONDENCE BETWEEN CERTAIN WEIGHTS
AND VOLUMES.

I.—Tamil Districts and West Coast.

Rice. Tolabs.	Paddy. Tolabs.	Water. Tolabs.	Water. Ounces.	Cubic Inches.
1	0.7401	1.2401	0.5084	0.8790
3	2.2203	3.7203	1.5252	2.6371
5	3.7004	6.2004	2.5421	4.3952
7	5.1806	8.6806	3.5589	6.1533
9	6.6608	11.1608	4.5757	7.9113
10	7.4009	12.2409	5.0841	8.7904
30	22.2026	37.2026	15.2524	26.3711
50	37.0044	62.0044	25.4207	43.9519
70	51.8062	86.8062	35.5890	61.5327
90	66.6079	111.6079	45.7573	79.1134
100	74.0088	124.0088	50.8415	87.9038

II.—Telugu Districts.

Rice. Tolabs.	Paddy. Tolabs.	Water. Tolabs.	Water. Ounces.	Cubic Inches.
1	0.7455	1.2778	0.5246	0.9091
3	2.2364	3.8333	1.5737	2.7273
5	3.7273	6.3889	2.6229	4.5455
7	5.2182	8.9334	3.6721	6.3636
9	6.7091	11.4999	4.7212	8.1818
10	7.4545	12.7777	5.2458	9.0909
30	22.3636	38.3331	15.7374	27.2727
50	37.2727	63.8885	26.2290	45.4545
70	52.1818	89.3339	36.7206	63.6364
90	67.0909	114.9993	47.2122	81.8182
100	74.5455	127.7770	52.4581	90.9091

Order 290, para. 4 (8).]

CALCULATION SHEWING EQUIVALENCE
OF 117 TOLAHS OF RICE.

Rice. Tolabs.	Paddy. Tolabs.	Water. Tolabs.	Water. Ounces.
100	74.0088	124.0088	50.8415
10	7.4009	12.2409	5.0841
7	5.1806	8.6806	3.5589
117	86.5903	143.9903	59.4845
Or ...	86½	143½	59½

Order 290, para. 8.]

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs

Districts and Stations from which returns are received.	Name of Measure used in the locality.	How used locally.	Cubic capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total contents in terms of seer of 80 tolals.	
					Rice, 1st Sort.	Rice, 2nd Sort.
1	2	3	4	5	6	7
<i>Ganjam.</i>			Inches.	Tolahs.	G. S.	G. S.
1. Ganjam	Tum	Moderately heaped.	207.60	260	3.24	3.26
2. Purushottapur	Tum	Moderately heaped.	209.33			
3. Sompeta	Tum	Moderately heaped.	195.06			
4. Surada	Tum	Moderately heaped.	226.63			
5. Russelkonda	Tum	Moderately heaped.	231.82	230	3.50	3.52
6. Berhampore	Tum	Moderately heaped.	185.11			
7. Purlah Kimed	Tum	Moderately heaped.	187.71			
8. Tekkali	Tum	Moderately heaped.	...			
9. Narasannapett	Tum	Moderately heaped.	191.71	270	3.37	3.39
10. Aska	Tum	Moderately heaped.	217.98			
11. Itchapur	Tum	Moderately heaped.	...			
12. Chicacole	Tum	Moderately heaped.	84.88			
<i>Vizagapatam.</i>						
1. Vizagapatam	Seer	Moderately heaped.	...	90	1.12	1.13
2. Vizianagram	Seer	Moderately heaped.	...			
3. Anakapilli	Seer	Moderately heaped.	65.74			
4. Survasiddi	Seer	Moderately heaped.	...			
5. Golconda	Seer	Moderately heaped.	...	75	0.98	0.94
6. Palconda	Tavva	Moderately heaped.	24.22			
7. Gajapatinagram	Tavva	Moderately heaped.	25.95			
8. Veeravilli	Tavva	Moderately heaped.	...			
9. Cheepurpalli	Tavva	Moderately heaped.	25.95	33	0.41	0.41
10. Sattur	Tavva	Moderately heaped.	27.68			
11. Parvatipur	Tavva	Moderately heaped.	26.81			
<i>Godavery.</i>						
1. Ramachendrapuram	Seer	Moderately heaped.	...	65.74	80	0.99
2. Nursapuram	Seer	Moderately heaped.	...			
3. Amalapuram	Seer	Moderately heaped.	...			
4. Tannu	Seer	Moderately heaped.	...			
5. Viravasaram	Seer	Moderately heaped.	...			
6. Rajahmundry	Seer	Moderately heaped.	...			
7. Poddapuram	Seer	Moderately heaped.	...			
8. Ellero	Seer	Moderately heaped.	...			
9. Yernagudem	Seer	Moderately heaped.	...			
10. ...	Seer	Moderately heaped.	...			
11. ...	Seer	Moderately heaped.	...			

TABLE.

of Local Measures of different Food-grains and of Salt.

Total contents in terms of seer of 80 tolals.											
Heaping diameter of the particular specimen in use in each Station.	Paddy, 1st Sort (Oryza Sativa.)	Paddy, 2nd Sort (Oryza Sativa.)	Morse-gam (Dolichos Uniflorus.)	Cholam or Jowar (Holcus Sorghum.)	Cumboo or Bajra (Pennisetia Spicata.)	Varagoo (Lantana Millaceum.)	Ragi (Eleusine Coracana.)	Salt.	Wheat (Triticum Aestivum.)	Ulanda (Phaseolus Mungo.)	
8	9	10	11	12	13	14	15	16	17	18	
Inches.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
6.3	2.49	2.48	3.33	3.08	2.81	2.88	2.93	3.44	2.95	3.35	
5.9	2.50	2.50	3.36	3.10	2.82	2.89	2.94	3.43	2.95	3.35	
6.7	2.50	2.50	3.31	3.04	2.80	2.86	2.93	3.43	2.95	3.35	
6.4	2.63	2.63	3.57	3.30	3.02	3.09	3.16	3.68	3.17	3.62	
6.0	2.68	2.68	3.57	3.34	3.04	3.10	3.17	3.69	3.18	3.62	
6.1	2.81	2.81	3.06	2.81	2.58	2.65	2.71	3.20	2.72	3.09	
6.4	2.81	2.81	3.06	2.81	2.58	2.65	2.71	3.20	2.72	3.09	
6.5	2.81	2.81	3.06	2.81	2.53	2.65	2.71	3.20	2.72	3.09	
6.2	2.80	2.80	3.07	2.82	2.59	2.65	2.71	3.18	2.74	3.09	
6.5	2.60	2.60	3.45	3.13	2.91	2.98	3.05	3.56	3.08	3.43	
6.8	2.59	2.59	3.44	3.16	2.90	2.97	3.05	3.56	3.06	3.47	
4.0	0.77	0.77	1.05	0.96	0.87	0.88	0.90	1.09	0.90	1.03	
4.0	0.86	0.86	1.17	1.03	0.99	0.99	1.01	1.17	1.00	1.16	
3.5	0.86	0.86	1.17	1.03	0.99	0.99	1.01	1.17	1.00	1.16	
3.4	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.3	0.70	0.70	0.98	0.90	0.81	0.83	0.84	0.96	0.83	0.96	
3.5	0.32	0.32	0.43	0.39	0.36	0.37	0.37	0.43	0.37	0.42	
4.2	0.33	0.33	0.43	0.40	0.36	0.37	0.36	0.46	0.38	0.43	
4.2	0.33	0.33	0.43	0.40	0.36	0.37	0.36	0.46	0.38	0.43	
4.3	0.33	0.33	0.43	0.40	0.36	0.37	0.36	0.46	0.38	0.43	
4.8	0.35	0.35	0.45	0.40	0.35	0.39	0.36	0.47	0.39	0.43	
5.0	0.36	0.36	0.46	0.40	0.35	0.39	0.36	0.47	0.40	0.43	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	

Statement showing equivalents in Government Seers of 80 Talahs

Districts and Stations from which returns are received.	Name of Measure used in the locality.	How used locally.	Cabin: capacity of the Specimen sent to the Board from each Sta- tion.	Assumed normal con- tents of the selected samples in terms of 2nd sort Rice.	Total contents in terms of seer of 80 tolahs.	
					Rice, 1st sort.	Rice 2nd sort.
1	2	3	4	5	6	7
			Inches.	Tolahs.	G. S.	G. S.
<i>Godavary.—(Contd.)</i>						
10. Cocanada	Seer	Moderately heaped	65-74	80	0-99	1-00
11. Pittapuram	Seer	Moderately heaped				
12. Coringa	Seer	Moderately heaped				
13. Tnni	Seer	Moderately heaped				
14. Alamur	Seer	Moderately heaped				
15. Sivakodu	Seer	Moderately heaped				
16. Kottupeta	Seer	Moderately heaped				
17. Pentapadu	Seer	Moderately heaped				
18. Raghudevapuram	Seer	Moderately heaped				
19. Prattipadu	Seer	Moderately heaped				
20. Chintalapudi	Seer	Moderately heaped	69-72	86	1-07	1-10
21. Polaveram	Seer	Moderately heaped				
22. Badracheliam	Packa Seer	Moderately heaped				
<i>Kistna.</i>						
1. Bezwada	Mercal.	Liberally heaped	202-41	260	3-24	3-26
2. Gudirada	Adda	Liberally heaped	152-24	210	2-62	2-64
3. Tenali	Manika	Liberally heaped	153-28	180	2-25	2-26
4. Jaggayapeta	Manika	Liberally heaped				
5. Repalli	Manika	Liberally heaped				
6. Nandigama	Manika	Liberally heaped	122-83	160	2-00	2-01
7. Dachipalli	Manika	Liberally heaped	115-05	140	1-74	1-75
8. Taumerikota	Manika	Filled to overflowing	112-15	130	1-62	1-63
9. Narsarowpeta	Manika	Filled to overflowing	116-78			
10. Bandar	Padi	Liberally heaped	...			
11. Vinukonda	Padi	Filled to overflowing	112-45	120	1-50	1-51
12. Arinigadda	Manika	Filled to overflowing				
13. Mangalagiri	Manika	Liberally heaped				
14. Krosur	...	...	110-10	125	1-56	1-57
15. Bapatla	...	...	125-55	145	1-81	1-82
16. Gunttoor	...	...	129-11			
17. Tiruvr	...	...	114-37			
18. Ponnur	...	...	139-51	155	1-93	1-95
19. Nuzvid	...	...	136-91			
	...	...	168-10	200	2-49	2-51
<i>Nellore.</i>						
1. Nellore	Seer	Heaped	65-01	80	0-99	1-00
2. Gadur	Seer	Heaped				
3. Annakur	Seer	Heaped				
4. Kavali	Seer	Heaped				
5. Allur	Seer	Heaped				
6. Kota	Seer	Heaped				

of Local Measures of different Food-grains and of Salt—(Cont.)

Total contents in terms of seer of 80 tolas.											
Hearing diameter of the particular specimen in use in each Station.	Paddy, 1st Sort (Oryza Sativa.)	Paddy, 2nd Sort (Oryza Sativa.)	Horsegram (Dolichos Uniflorus.)	Cholam or Jawar (Holcus Serghum)	Cumboo or Bajra (Pennisetia Purpurea)	Varagoo (Panicum Milaceum.)	Ragi (Eleusine Coracana.)	Salt.	Wheat (Triticum Cestivum.)	Ulundu (Phaseolus Mungro.)	
8	9	10	11	12	13	14	15	16	17	18	
Inches.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
3.5	0.77	0.77	1.05	0.96	0.88	0.88	0.91	1.04	0.90	1.02	
4	0.83	0.83	1.13	1.04	0.95	0.95	0.97	1.16	0.97	1.11	
6.7	2.50	2.50	3.31	3.04	2.78	2.87	2.93	3.42	2.95	3.35	
6.5	2.02	2.03	2.66	2.46	2.25	2.31	2.36	3.42	2.38	2.71	
4.5	1.72	1.72	2.36	2.17	1.98	2.00	2.05	2.36	2.03	2.33	
4.7	1.73	1.73	2.36	2.16	1.93	2.00	2.05	2.39	2.03	2.33	
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.13	1.81	2.07	
4.1	1.33	1.33	1.83	1.68	1.54	1.54	1.58	1.84	1.56	1.81	
4.1	1.23	1.23	1.70	1.55	1.43	1.43	1.47	1.68	1.44	1.68	
4.2	1.23	1.23	1.70	1.56	1.43	1.43	1.47	1.69	1.45	1.68	
4.3	1.23	1.23	1.70	1.56	1.43	1.43	1.47	1.69	1.45	1.68	
4.7	1.26	1.26	1.71	1.56	1.43	1.45	1.47	1.75	1.47	1.68	
4.1	1.13	1.13	1.56	1.43	1.32	1.32	1.33	1.58	1.29	1.55	
4.2	1.01	1.01	1.39	1.28	1.16	1.17	1.20	1.43	1.20	1.38	
4.2	1.18	1.18	1.62	1.51	1.38	1.37	1.42	1.64	1.40	1.61	
4.5	1.38	1.38	1.89	1.74	1.59	1.60	1.65	1.92	1.62	1.87	
4.4	1.38	1.38	1.89	1.74	1.59	1.60	1.65	1.92	1.62	1.87	
4.4	1.26	1.26	1.73	1.59	1.45	1.45	1.51	1.75	1.45	1.71	
3.5	1.46	1.46	2.02	1.86	1.71	1.70	1.76	2.02	1.72	2.00	
4.6	1.47	1.47	2.02	1.86	1.71	1.71	1.76	2.04	1.74	2.01	
6.4	1.90	1.90	2.53	2.38	2.17	2.20	2.27	2.66	2.26	2.68	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.06	0.90	1.02	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.06	0.90	1.02	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.06	0.90	1.02	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.06	0.90	1.02	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.06	0.90	1.02	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.06	0.90	1.02	

Statement showing equivalents in Government Seers of 80 Tolahs

Districts and Stations, from which returns are received.	Name of Measure used in the locality.	How used locally.	Gable capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total contents in terms of sac of 80 talabs.	
					Rice, 1st Sort	Rice, 2nd Sort.
1	2	3	4	5	6	7
Nellore.—(continued)			Inches.	Talabs	G. S.	G. S.
7. Polar	Seer ...	Heaped	...	80	0.99	1.00
8. Veakata giri	Seer ...	Heaped	...			
9. Daisy	Seer ...	Heaped	...			
10. Podile	Seer ...	Heaped	...			
11. Rapur	Seer ...	Heaped	...			
12. Udayagiri	Seer ...	Heaped	...			
13. Kanigiri	Seer ...	Heaped	...	80	0.99	1.00
14. Kandukur.	Seer ...	Heaped	...			
15. Ongole	Seer ...	Heaped	...			
16. Addanki	Seer ...	Heaped	...			
Cuddapah.						
1. Cuddapah	Measure.	Heaped	...			
2. Pullampett	Measure.	Heaped	...			
3. Jamalamadugu	Measure.	Heaped	...			
4. Pulivendla	Measure.	Heaped	...			
5. Proddatur	Measure.	Heaped	...			
6. Kadiri	Measure.	Heaped	...			
7. Royachoti	Measure.	Heaped	...			
8. Voilpad	Measure.	Heaped	...	138	1.65	1.66
9. Madanapalli	Measure.	Heaped	...			
10. Budwel	Measure.	Heaped	...			
11. Sidhout	Measure.	Heaped	...			
12. Camalapoor	Measure.	Heaped	...			
13. Peclair	Measure.	Heaped	...			
14. Chitwel	Measure.	Heaped	...			
Bellary.						
1. Hospett	Seer ...	Liberally heaped...	72.68			
2. Kudlighi	Seer ...	Liberally heaped...	72.66			
3. Huvinhudgally	Seer ...	Liberally heaped...	74.39			
4. Alur	Seer ...	Liberally heaped...	71.80			
5. Adoni	Seer ...	Liberally heaped...	72.66			
6. Raidrug	Seer ..	Liberally heaped...	72.33			
7. Dhurmavaram	Seer ...	Liberally heaped...	76.93			
8. Hindupur	Seer ...	Liberally heaped...	75.26			
9. Madakshira	Seer ...	Liberally heaped...	72.66	89	1.07	1.08
10. Royachorava	Seer ...	Liberally heaped...	72.13			
11. Yenniganur	Seer ...	Liberally heaped...	74.95			
12. Tadputri	Seer ...	Liberally heaped...	71.80			
13. Pennakonda	Seer ...	Liberally heaped...	72.66			
14. Anantapur	Seer ...	Liberally heaped...	72.36			
15. Bellary	Seer ...	Liberally heaped...	71.80			
16. Huzunhalli	Seer ...	Liberally heaped...	77.85			
17. Gooty	Seer ...	Liberally heaped...	68.33			
18. Kalyandrug	Seer ...	Liberally heaped...	73.01			

of Local Measures of different Food-grains and of Salt—(Cont.)

[illegible]

Statement showing equivalents in Government Seers of 80 Tolahs

Statement showing equivalents in Government measures.					Total contents in terms of seer of 80 tolals.	
Districts and Stations from which returns are received	Name of Measure used in the locality.	How used locally.	Cubic capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total contents in terms of seer of 80 tolals.	
					Rice, 1st Sort.	Rice, 2nd Sort.
1	2	3	4	5	6	7
Bellary.—(continued)			Inches.	Tolals.	G. S.	G. S.
19. Bakapatnam ...	Seer ...	Liberally heaped ...	71.49	86	1.07	1.03
20. Sirgapa ...	Seer ...	Liberally heaped ...	69.75			
21. Uravakonda ...	Seer ...	Liberally heaped ...	71.28			
22. Kampli ...	Seer ...	Liberally heaped ...	71.92			
Kurnool.						
1. Peapalli ...	Seer ...	Heaped ...	71.70	86	1.07	1.03
2. Pattikonda ...	Seer ...	Heaped ...	72.22			
3. Kurnool ...	Measure ...	Heaped ...	95.15			
4. Ramalkota ...	Measure ...	Heaped ...	95.15			
5. Nandikotkur ...	Measure ...	Heaped ...	95.15	114	1.42	1.43
6. Nundial ...	Measure ...	Heaped ...	97.75			
7. Atmakur ...	Measure ...	Heaped ...	98.61			
8. Kalva ...	Measure ...	Heaped ...	95.15			
9. Sirwell ...	Measure ...	Heaped ...	96.02	132	1.65	1.66
10. Owk ...	Measure ...	Heaped ...	103.13			
11. Koilkuntla ...	Measure ...	Heaped ...	107.16			
12. Markapur ...	Measure ...	Heaped ...	109.00			
13. Cumbum ...	Measure ...	Heaped ...	112.45			
Chingleput.						
1. Sydapet ...	Measure ...	Filled to overflowing ...	106.40	120	1.50	1.51
2. Ponneri ...	Measure ...	Filled to overflowing ...	106.40			
3. Trivellore ...	Measure ...	Filled to overflowing ...	...			
4. Suttiavedu ...	Measure ...	Filled to overflowing ...	...			
5. Poonamallee ...	Measure ...	Filled to overflowing ...	...	140	1.74	1.75
6. Cottramallur ...	Measure ...	Filled to overflowing ...	...			
7. Striperamatur ...	Measure ...	Filled to overflowing ...	...			
8. Tiruppur ...	Padi ...	Filled to overflowing ...	...			
9. Madnrautakum ...	Padi ...	Filled to overflowing ...	118.07	150	1.87	1.88
10. Chingleput ...	Padi ...	Filled to overflowing ...	...			
11. Conjeveram ...	Padi ...	Filled to overflowing ...	128.02			
Madras.						
1. Madras ...	Measure ...	Struck ...	104.5	120	1.50	1.51
North Arcot.						
1. Wallajahpet ...	Measure ...	Liberally heaped ...	...	160	2.00	2.01
2. Vellore ...	Measure ...	Liberally heaped ...	...			
3. Poloor ...	Measure ...	Liberally heaped ...	...			
4. Wandewash ...	Measure ...	Liberally heaped ...	...			
5. Arcot ...	Measure ...	Liberally heaped ...	...			

of Local Measures of different Food-grains and of Salt.—(Cont.)

Heaping diameter of the particular specimen in use in each Station.	Total contents in terms of seer of 80 tolals.									
	Paddy, 1st Sort (Oryza Sativa.)	Paddy, 2nd Sort (Oryza Sativa.)	Horse-grass (Dolichos Unilobus.)	Cholam or Jowar (Holcus Sorghum.)	Cumboo or Bajra (Pennisetum Spicatum.)	Varagoo (Panicum Miliaceum.)	Ragi (Eleusine Coracana.)	Salt.	Wheat (Triticum Estivum.)	Ulundu (Phaseolus Mungo.)
8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Inches.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.
3.7	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.19	0.93	1.10
3.75	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.19	0.93	1.10
3.75	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.19	0.93	1.10
3.7	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.19	0.93	1.10
3.65	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.19	0.93	1.10
3.65	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.19	0.93	1.10
4.1	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.56	1.27	1.47
4.1	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.56	1.27	1.47
3.9	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.56	1.27	1.47
4.05	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.56	1.27	1.47
3.9	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.56	1.27	1.47
4.05	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.56	1.27	1.47
4.2	1.09	1.09	1.50	1.37	1.25	1.26	1.29	1.58	1.28	1.47
4.0	1.26	1.26	1.72	1.58	1.45	1.45	1.50	1.80	1.47	1.70
4.0	1.26	1.26	1.72	1.58	1.45	1.45	1.50	1.80	1.47	1.70
4.05	1.26	1.26	1.72	1.58	1.45	1.45	1.50	1.80	1.47	1.70
4.1	1.26	1.26	1.72	1.58	1.45	1.45	1.50	1.80	1.47	1.70
4.2	1.13	1.13	1.56	1.44	1.32	1.31	1.37	1.55	1.35	1.55
4.2	1.13	1.13	1.56	1.44	1.32	1.31	1.37	1.55	1.35	1.55
4.2	1.13	1.13	1.56	1.44	1.32	1.31	1.37	1.55	1.35	1.55
4.2	1.13	1.13	1.56	1.44	1.32	1.31	1.37	1.55	1.35	1.55
4.2	1.13	1.13	1.56	1.44	1.32	1.31	1.37	1.55	1.35	1.55
4.2	1.13	1.13	1.56	1.44	1.32	1.31	1.37	1.55	1.35	1.55
4.2	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.79	1.56	1.81
4.2	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.79	1.56	1.81
4.5	1.42	1.42	1.96	1.81	1.65	1.66	1.71	1.94	1.68	1.95
...	1.12	1.12	1.56	1.44	1.32	1.31	1.37	1.54	1.33	1.55
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07

Statement showing equivalents in Government Seers of 80 Tolahs

Districts and Stations from which returns are received.	Name of Measure used in the locality.	How used locally.	Cubic capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total contents in terms of seer of 80 tolals.	
					Rice, 1st Sort.	Rice, 2nd Sort.
1	2	3	4	5	6	7
<i>North Arcot—(Contd.)</i>			Inches.	Tolals.	G. S.	G. S.
6. Kalastriy	Measure.	Liberally heaped...				
7. Tripaty	Measure.	Liberally heaped...				
8. Cangundy	Measure.	Liberally heaped...				
9. Tritany	Measure.	Liberally heaped...		80	0.99	1.00
10. Narayanavanam.	Measure.	Liberally heaped...				
11. Chittoor	Measure.	Liberally heaped...		150	1.87	1.83
12. Goodiatum	Measure.	Liberally heaped...	125.92			
13. Chendragiri	Measure.	Liberally heaped...		75	0.88	0.83
14. Madarpak	Measure.	Liberally heaped...				
15. Palmanair	Half	Liberally heaped...	60.22			
16. Venkatagirikota.	Measure.	Liberally heaped...	53.92	75	0.94	0.94
17. Punganur	Half	Liberally heaped...	60.22			
<i>South Arcot.</i>						
1. Trikalore	Padi	Filled to overflowing	115.95			
2. Villapuram	Padi	Filled to overflowing	117.64			
3. Cuddalore	Padi	Filled to overflowing	117.64			
4. Trivady	Padi	Filled to overflowing	113.32			
5. Virdachellum	Padi	Filled to overflowing	117.64	140	1.74	1.75
6. Kullakurchi	Padi	Filled to overflowing	115.91			
7. Trinomalay	Padi	Filled to overflowing	115.95			
8. Tindirvanam	Padi	Filled to overflowing	114.18			
9. Tripapalore	Padi	Filled to overflowing	117.64			
10. Chellumbrum	Half padi	Filled to overflowing	59.69	70	0.87	0.87
11. Porto-Novo	Half padi	Filled to overflowing	60.55			
<i>Tanjore.</i>						
1. Tanjore	Padi	Heaped	102.24			
2. Trivady	Padi	Heaped	102.24	133		
3. Vallam	Padi	Heaped	103.97			
4. Combaconum	Padi	Heaped	106.57			
5. Kodavassal	Padi	Heaped	105.70	133	1.66	1.67
6. Madhyarjunam	Padi	Heaped	100.51			
7. Muttupettah	Padi	Heaped	102.24	133		
8. Mannargudi	Padi	Heaped	109.17			
9. Putnakottai	Padi	Heaped	109.17	144	1.80	1.81
10. Needanangalam.	Padi	Heaped	109.17			
11. Kornad	Padi	Heaped			1.66	1.68
12. Trivalore	Padi	Heaped				
13. Topetorai	Padi	Heaped				
14. Peraiyar	Padi	Heaped				
15. Shealli	Padi	Heaped				
16. Tirumavassal	Padi	Heaped				
17. Negapatam	Padi	Heaped				
18. Tirupundi	Padi	Heaped				
19. Ardhangi	Padi	Heaped			1.80	1.82

of Local Measures of different Food-grains and of Salt—(Cont.)

Total contents in terms of seer of 80 tolals.											
Heaping diameter of the particular specimen in use in each Station.	Paddy, 1st Sort (Oryza Sativa.)	Paddy, 2nd Sort (Oryza Sativa.)	Horse-grain (Dolichus Uniflorus.)	Cholam or Jowar (Holcus Sorghum.)	Cumboo or Bajra (Penicillaria Spicata.)	Varagoo (Panicum Miliaceum.)	Ragi (Eleusine Corocana.)	Salt.	Wheat (Triticum Aestivum.)	Uradu (Phaseolus Mungo.)	
8	9	10	11	12	13	14	15	16	17	18	
Inches.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07	
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07	
4.5	1.54	1.54	2.11	1.93	1.75	1.77	1.82	2.19	1.81	2.07	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.07	0.90	1.02	
3.8	0.77	0.77	1.05	0.96	0.87	0.88	0.91	1.07	0.90	1.02	
4.5	1.44	1.44	1.97	1.82	1.65	1.67	1.71	2.05	1.70	1.95	
4.5	1.44	1.44	1.97	1.82	1.65	1.67	1.71	2.05	1.70	1.95	
4.6	1.44	1.44	1.97	1.82	1.65	1.67	1.71	2.05	1.70	1.95	
...	0.63	0.63	0.93	0.85	0.78	0.79	0.80	1.04	0.79	0.91	
3.75	0.71	0.71	0.98	0.91	0.82	0.83	0.84	1.04	0.84	0.96	
3.8	0.71	0.71	0.98	0.91	0.82	0.83	0.84	1.04	0.84	0.96	
3.9	0.72	0.72	0.98	0.90	0.82	0.83	0.84	1.05	0.84	0.97	
4.15	1.32	1.32	1.82	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.2	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.25	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.3	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.3	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.3	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.3	1.32	1.32	1.83	1.68	1.54	1.54	1.59	1.80	1.56	1.81	
4.4	1.33	1.33	1.83	1.69	1.54	1.54	1.59	1.80	1.57	1.82	
4.4	1.33	1.33	1.83	1.69	1.54	1.54	1.59	1.80	1.57	1.82	
3.7	0.66	0.66	0.92	0.84	0.77	0.77	0.79	0.91	0.78	0.90	
3.7	0.66	0.66	0.92	0.84	0.77	0.77	0.79	0.91	0.78	0.90	
4.9	1.29	1.29	1.75	1.59	1.45	1.45	1.51	1.84	1.47	1.68	
4.9	1.29	1.29	1.75	1.59	1.45	1.45	1.51	1.84	1.47	1.68	
4.9	1.29	1.29	1.75	1.59	1.45	1.45	1.51	1.84	1.47	1.68	
4.65	1.28	1.29	1.75	1.59	1.46	1.48	1.51	1.82	1.46	1.68	
4.70	1.28	1.29	1.75	1.59	1.46	1.48	1.51	1.82	1.46	1.68	
5.2	1.30	1.30	1.76	1.59	1.45	1.49	1.52	1.85	1.49	1.69	
5.3	1.30	1.30	1.76	1.59	1.45	1.49	1.52	1.85	1.49	1.69	
5.4	1.42	1.42	1.89	1.74	1.59	1.61	1.64	1.99	1.66	1.87	
5.4	1.42	1.42	1.91	1.74	1.57	1.62	1.65	1.99	1.66	1.89	
5.3	1.28	1.28	1.74	1.60	1.46	1.48	1.50	1.90	1.48	1.68	
4.3	1.28	1.28	1.74	1.60	1.46	1.48	1.50	1.90	1.48	1.68	
4.3	1.28	1.28	1.74	1.60	1.46	1.48	1.50	1.90	1.48	1.68	
4.3	1.26	1.28	1.74	1.58	1.44	1.46	1.50	1.84	1.44	1.66	
3.85	1.26	1.28	1.74	1.58	1.44	1.46	1.50	1.84	1.44	1.66	
3.8	1.26	1.28	1.74	1.58	1.44	1.46	1.50	1.84	1.44	1.66	
3.8	1.26	1.28	1.74	1.58	1.44	1.46	1.50	1.84	1.44	1.66	
3.8	1.26	1.32	1.76	1.62	1.46	1.50	1.50	1.86	1.50	1.70	
4.5	1.38	1.38	1.88	1.72	1.58	1.58	1.62	2.00	1.56	1.82	
4											

Statement showing equivalents in Government Seers of 80 Tahls

District and Stations from which returns are received.	Name of Measure used in the locality.	How used locally.	Cubic capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total contents in terms of score of 80 telahs.	
					Rice, 1st Sort.	Rice, 2nd Sort.
1	2	3	4	5	6	7
<i>Trichinopoly.</i>			Inches.	Telahs.	e. s.	e. s.
1. Trichinopoly ...	Padi...	{ Liberally heaped.. Liberally heaped.. Liberally heaped.. Liberally heaped.. }	...	116	1.41	1.45
2. Kulitalai ...						
3. Perambalur ...						
4. Museri ...						
5. Lalgudy ...						
6. Mannarai ...						
7. Udayarpalem ...	Half padi	Liberally heaped..	...	65	0.81	0.81
8. Kilapalur ...						
9. Torayur ...	Half Mer-cal.	Liberally heaped...	185.42	210	3.00	3.01
<i>Madura.</i>						
1. Madura ...	Mea- sure.	Heaped	...	103.8	135	1.68
2. Tirumangalum ...						
3. Melur ...						
4. Dindigul ...						
5. Periakulam ...						
6. Palani ...						
7. Rannad ...						
<i>Tinnevely.</i>						
1. Palamcottah ...	Madras Measure.	{ Struck- Struck Struck Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped Heaped }	...	107.26 107.26 107.26 128 120 120 120 120 120 120 120 120 120 120 120 120 120	1.50 1.50 1.50 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59 1.59	1.51 1.51 1.51 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60 1.60
2. Tenkarai ...						
3. Tinnevely ...						
4. Ambasamudrum ...						
5. Srivilliputtur ...						
6. Nanguneri ...						
7. Sankaranainarko- vil ...						
8. Tenkasi ...						
9. Sattur ...						
10. Ottapidaram ...						
11. Kulasegarapa- tnam ...						
12. Vilattikolam ...						
13. Tuticorin ...						
14. Watrap ...						
15. Vidiupatti ...						
16. Radapuram ...						
17. Kallar ...						
<i>Coimbatore.</i>						
1. Collegal ...	Measure.			130	{ 1.62 1.62 1.80 }	1.63 1.63 1.81
2. Bhowany ...	Measure.			141		
3. Palladam ...				144		
4. Erode ...				144	1.80	1.81
5. Coimbatore ...				144		
6. Pothchy ...				144		
7. Suthiamangalam ...				130	1.74	1.75
8. Caroor ...				115	1.81	1.82
9. Darapuram ...				100	2.00	2.01
10. Udumalpettah ...				160		

of Local Measures of different Food-grains and of Salt—(Cont.)

[illegible]

Statement showing equivalents in Government Seers of 80 Tola's

Districts and Stations from which returns are received.	Name of Measure used in the locality.	How used locally.	Cubic capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total contents in terms of seer of 80 Tola's	
1	2	3	4	5	Rice, 1st Sort.	Rice, 2nd Sort.
<i>Nilgiris.</i>			Inches.	Tola's.	G. S.	G. S.
1. Ootacamund	Half Measure.	Heaped to overflowing	50.17	64	0.80	0.80
2. Coonoor	Half Measure.	Heaped to overflowing	52.77			
3. Kotagiri	...	...	...			
<i>Salem.</i>						
1. Althoor	Padi	Heaped moderately	100.85	150	1.87	1.88
2. Salem	Padi	Heaped moderately		122	1.63	1.66
3. Senkerrydroog	Padi	Heaped moderately				
4. Denkenikotta	Padi	Heaped moderately	126	126	1.57	1.58
5. Oosoor	Padi	Heaped moderately		118	1.47	1.48
6. Darampuri	Padi	Heaped moderately		86	1.07	1.08
7. Vaniembady	Manam.	Heaped moderately	43	75	0.94	0.94
8. Pennagaram	Half Manam.	Heaped moderately				
9. Namkul	Manam.	Heaped moderately		72	0.90	0.91
10. Kistnagiri	Manam.	Heaped moderately				
11. Womalore	Manam.	Heaped moderately		66	0.82	0.82
12. Razipur	Manam.	Heaped moderately				
13. Paramati	Manam.	Heaped moderately		63	0.78	0.79
14. Haroor	Manam.	Heaped moderately				
15. Trichengode	Manam.	Heaped moderately		71.78	78	0.97
16. Uttengiri	Manam.	Heaped moderately				
17. Tripatore	Manam.	Heaped moderately				
<i>South Canara.</i>						
1. Mangalore	Seer	Struck	72.21	72.66	0.97	0.98
2. Udipi	Seer	Struck	73.18			
3. Uppinangadi	Seer	Struck	71.13			
4. Kundapur	Seer	Struck	72.66	78	0.97	0.98
5. Kasserigode	Seer	Struck	72.66			
6. Bantwal	Seer	Struck	72.66			
7. Hosdroog	Seer	Struck	72.66	78	0.97	0.98
8. Karkal	Seer	Struck	72.66			
9. Beltangady	Seer	Struck	72.66			

of Local Measures of different Food-grains and of Salt.—(Cont.)

Heaping diameter of the particular specimen to use in each Station.	Total contents in terms of seer of 80 tola's.										
	Paddy, 1st Sort (Oryza Sativa.)	Paddy, 2nd Sort (Oryza Sativa.)	Horsegram (Dolichos Uniflorus.)	Cholam or Jowar (Holcus Sorghum.)	Cumboo or Bajra (Pennisetia Spicata.)	Varagoo (Panicum Melacecum.)	Ragi (Eleusine Coracana.)	Salt.	Wheat (Triticum Estivum.)	Ulundu (Phaseolus Mungu.)	
8	9	10	11	12	13	14	15	16	17	18	
Inches.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
4.1 3.9 3.9	0.61	0.61	0.83	0.77	0.70	0.70	0.72	0.92	0.71	0.82	
	0.61	0.61	0.83	0.77	0.70	0.70	0.72	0.92	0.71	0.82	
	0.61	0.61	0.83	0.77	0.70	0.70	0.72	0.92	0.71	0.82	
4.4 4.3 4.2 4.2 4.25 4.3 3.75	1.44	1.44	1.97	1.82	1.64	1.67	1.71	2.05	1.70	1.95	
	1.26	1.26	1.72	1.59	1.45	1.45	1.50	1.83	1.48	1.71	
	1.26	1.26	1.72	1.59	1.45	1.45	1.50	1.83	1.48	1.71	
	1.26	1.26	1.72	1.59	1.45	1.45	1.50	1.83	1.48	1.71	
	1.20	1.20	1.65	1.52	1.39	1.39	1.42	1.73	1.42	1.63	
	1.14	1.14	1.54	1.42	1.29	1.30	1.33	1.63	1.33	1.53	
	0.82	0.82	1.12	1.03	0.94	0.95	0.97	1.18	0.96	1.10	
2.8 3.4 3.2 3.45 3.6 3.65 3.65 3.7 3.75 3.4	0.40	0.40	0.55	0.51	0.46	0.48	0.48	0.58	0.47	0.55	
	0.71	0.71	0.99	0.90	0.82	0.82	0.84	1.04	0.84	0.96	
	0.68	0.68	0.94	0.86	0.78	0.79	0.81	0.97	0.80	0.93	
	0.63	0.63	0.86	0.79	0.72	0.72	0.75	0.91	0.73	0.84	
	0.63	0.63	0.86	0.79	0.72	0.72	0.75	0.91	0.73	0.84	
	0.64	0.64	0.86	0.79	0.72	0.73	0.75	0.92	0.73	0.84	
	0.64	0.64	0.86	0.79	0.72	0.73	0.75	0.92	0.73	0.84	
	0.64	0.64	0.86	0.79	0.72	0.73	0.75	0.92	0.73	0.84	
	0.64	0.64	0.86	0.79	0.72	0.73	0.75	0.92	0.73	0.84	
	0.61	0.61	0.83	0.76	0.69	0.69	0.71	0.87	0.70	0.81	
4.1 3.9 3.9 4.5 5.0	0.72	0.72	1.01	0.93	0.85	0.85	0.88	0.86	0.86	1.00	
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				
	0.72	0.72	1.01	0.93	0.85	0.85	0.88				

* Bombay Salt. Goa Salt.

1. Mangalore	...	1.15	0.96
2. Udipi	...	1.15	0.96
3. Uppinangadi	...	1.15	0.96
4. Kundapur	...	1.15	0.96
5. Kasserigode	...	1.15	0.96
6. Bantwal	...	1.15	0.96
7. Hosdroog	...	1.15	0.96
8. Karkal	...	1.15	0.96
9. Beltangady	...	1.15	0.96

Statement showing equivalents in Government Seers of 80 Tolahs

Districts and Stations from which returns are received.	Name of Measure used in the locality.	How used locally.	Cubic capacity of the Specimen sent to the Board from each Station.	Assumed normal contents of the selected standard in terms of 2nd sort Rice.	Total content in terms of seer of 80 tolals.	
1	2	3	4	5	Rice, 1st Sort.	Rice, 2nd Sort.
			INCHES.	TOLAHS.	G. S.	G. S.
Malabar.						
1. Palghaut	McLeod Seer.	Liberally heaped.	104.67	130	1.62	1.63
2. Walluvanad			103.8			
3. Koteyom			97.75			
4. Cherakal			100.34			
5. Kurumbranad			97.75			
6. Ernaad	Seer	Struck	79.58	92	1.14	1.15
7. Wynaad	Seer	Liberally heaped	74.39	90	1.12	1.13
8. Calicut	McLeod Seer	Liberally heaped	49.21	65	0.81	0.81
9. Ponani	McLeod Seer	Liberally heaped	47.48			
10. Cochin	Nali	Liberally heaped	31.6	43	0.53	0.53

of Local Measures of different Food-grains and of Salt—(Cont.)

Total contents in terms of seer of 80 tolals.											
Heaping diameter of the particular specimen in use in each Station.	Paddy, 1st Sort, (Oryza Sativa.)	Paddy, 2nd Sort, (Oryza Sativa.)	Horse-grain (Dolichos Uniflorus)	Cholam or Jowar (Holchus Sorghum.)	Gumboo or Bajra (Pennisiliana Spicata.)	Varagoo (Panicum Milaceum.)	Ragi (Eleusine Coracana.)	Salt.	Wheat (Triticum Aestivum.)	Uradu (Phaseolus Mungo.)	
8	9	10	11	12	13	14	15	16	17	18	
Inches.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
{	4.3	1.24	1.24	1.70	1.57	1.43	1.43	1.47	1.69	1.45	
	5.0	1.27	1.27	1.71	1.56	1.42	1.45	1.47	1.80	1.48	
	5.35	1.28	1.28	1.72	1.56	1.41	1.45	1.48	1.81	1.50	
	5.35	1.28	1.28	1.72	1.56	1.41	1.45	1.48	1.81	1.50	
	5.7	1.28	1.28	1.69	1.56	1.39	1.45	1.46	1.81	1.51	
{	5.7	0.86	0.86	1.20	1.10	1.01	1.00	1.05	1.18	1.02	
	3.7	0.90	0.90	1.18	1.06	0.98	1.01	1.01	1.22	1.00	
	3.8	0.63	0.63	0.84	0.78	0.71	0.70	0.73	0.90	0.72	
	4.25	0.63	0.63	0.85	0.79	0.72	0.71	0.72	0.92	0.75	
	2.9	0.40	0.40	0.55	0.51	0.46	0.48	0.48	0.56	0.47	

* Bombay Salt East Coast Salt.

1. Palghaut	1.87	1.78
2. Walluvanad	1.80	1.81
3. Koteyom	1.91	1.82
4. Cherakal	1.91	1.82
5. Kurumbranad	1.91	1.83
6. Ernaad	1.27	1.20
7. Wynaad	1.30	1.23
8. Calicut	.95	.90
9. Ponani	.98	.93
10. Cochin	.60	.57

Order 290, para. 8.]

TABLES USED IN CALCULATING CONVERSIONS.

X.—Statement showing heaping of different articles.

Diameter Inches.	Rice. Tolabs.	Paddy Tolabs.	Gram. Tolab.	Cholums Tolabs.	Cumboo. Tolabs.	Varagu. Tolabs.	Ragi. Tolabs.	Salt. Tolabs.	Wheat. Tolabs.	Ulundu. Tolabs.
2	2	1½	1½	1	1	1	1	2	1½	1½
3	4	3	4	4	2½	4	3	5	4	4
3½	4½	4	5	4½	3½	4½	3½	7	4½	4½
3¾	5	5	6	5	4½	5	4	9	5	5
3½	6	6	7	6	5	6	5	11	6	6
4	7	7	8	7	6	7	5½	13	7	7½
4½	8	8	9	8½	7	8	6½	15	9	9
4¾	9	10	11	10	8	10	8	17	11	10½
4½	11	12	13	11	9½	12	9½	20	12½	12½
5	13	14	15½	13	11	14	11	23	15	14
5½	15	16½	18	15	12	16	14	26	18	17
5½	18	19	20	18	13½	18	16	29	21	19
5½	21	21	21½	20	15	21	18	32½	24	22
6	24	23	23	22	18	24	20	36	27	25
6½	28	25	25	24	20½	27	23	40	30	29
6½	32	29	27	26	23	30	26½	44	33	33
6½	36	32½	31	28	25½	33	30	48	37	37
7	40	35	36	30	28	36	33	53	41	41
7½	44	38	41	36	31	39½	35½	58	45	45
7½	48	41	46	43	34	43	38	65	50	50

Y.—Ratio between weights of different grains.

	Weights compared with Rice 1st sort.	Number of Tolabs to 50·45 cubic inches.
Rice, 1st sort	100·00	100·00
Do. 2nd sort	100·62	100·66
Paddy, 1st sort	74·56	75·11
Do. 2nd sort	74·80	75·09
Horse-gram	104·3	104·29
Cholum	95·4	96·04
Cumboo	88·15	88·23
Varagu	87·58	87·73
Ragi	91·82	91·41
Wheat	86·09	88·95
Ulundu	100·52	103·35
Water	124·69	125·67

Order 290, para. 9.]

EQUIVALENCE OF INDIAN MAUNDS AND TONS.

No. 1.			No. 2.		
Table for converting Indian Maunds into Tons at the rate of 82½ lbs. per Indian Maund.			Table for converting Tons into Indian Maunds at the rate of 82½ lbs. per Indian Maund.		
Ind. Maunds.	Tons.		Tons.	Ind. Maunds	
1	0367		1	27·2	
2	0735		2	54·4	
3	1102		3	81·6	
4	1469		4	108·8	
5	1837		5	136·1	
6	2204		6	163·3	
7	2571		7	190·5	
8	2939		8	217·7	
9	3306		9	244·9	
10	3673		10	272·2	
20	7347		20	544·4	
30	11020		30	816·6	
40	14694		40	1088·8	
50	18367		50	1361·1	
60	22041		60	1633·3	
70	25714		70	1905·5	
80	29388		80	2177·7	
90	33061		90	2449·9	
100	36735		100	2722·2	
200	73469		200	5444·4	
300	110204		300	8166·6	
400	146939		400	10888·8	
500	183673		500	13611·1	
600	220408		600	16333·3	
700	257143		700	19055·5	
800	293878		800	21777·7	
900	330612		900	24499·9	
1,000	367347		1,000	27222·2	
2,000	734694		2,000	54444·4	
3,000	1102041		3,000	81666·6	
4,000	1469388		4,000	108888·8	
5,000	1836735		5,000	136111·1	
6,000	2204082		6,000	163333·3	
7,000	2571429		7,000	190555·5	
8,000	2938776		8,000	217777·7	
9,000	3306122		9,000	244999·9	
10,000	3673469		10,000	272222·2	
20,000	7346939		20,000	544444·4	
30,000	11020408		30,000	816666·6	
40,000	14693878		40,000	1088888·8	
50,000	18367347		50,000	1361111·1	
60,000	22040816		60,000	1633333·3	
70,000	25714286		70,000	1905555·5	
80,000	29387755		80,000	2177777·7	
90,000	33061224		90,000	2449999·9	
100,000	36734694		100,000	2722222·2	

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