GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 23rd September 1885 Mis. No. 876 :—

Read—the following letter from M. R. WELDON, Esq., Acting Collector of Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 1st September 1885, No. 2867 :—

I have the honor to submit the compensation progress reports for July 1885.

2. The following statement shows the transactions for the four divisions of the district :—

Names of Divisional Officers.	Pending at the beginning of July.		Received during July.		Total.		Disposed of during July.		Balance at the end of July.		Land shown in Columns 10 and 11 for which Compensation has been settled and Bills, &c., have been sent.	
	Number.	Extent.	Number.	Extent.	Number.		Number.	Extent.	Number.	Extent.	Number.	Extent.
1	2	3	4	5	6		8	9	10	11	12	13
Sub-Collector..	107	94 16	28	157 68	135	25	1	2 51	52	232 82½	52	232 82½
Head Assistant Collector.	52	220 1½	1	15 32	53	23	3	.. 98	191	40 25	191	40 25
General Deputy Collector.	3	.. 98	191	40 25	194		4	.. 26	141	837 11	136	737 9
Temporary Deputy Collector.	145	837 37	..	.. ..	145							
Total ..	307	1,152 52½	220	213 25	527	1,3	77½	13 8 61	514	1,357 16½	479	1,107 57½

The decrease of Acres 36 in the oper… red to … is explained at its foot. … l Pub…iven by the Divisional officers.

3. The figures in the above table are … ct.) …nts have from this office been submitted … …eers for 222—total 247, distributed as

(Sig…

A… … … … …	50
… … … … …	12
… … … … …	146
… … … … …	39
Total …	247

4. Of the 514 cases in column 10, st… … …uted, … …ould ho…alance in the Sub-Collector's statement to the Board for 25 cases and bills to … below :—

Sub-Collector … … …
Head Assistant Collector … …
General Deputy Collector … …ed.
Temporary Deputy Collector …

2

Rec'd 9581 ✓

Rec'd 11th Nov'r/85

B

Con.d to officers
Contn to officers
of the P W D in
of the P. W. D. in
Contn of G O No
contn of G.O. No:
1430 W dt 7th June 82
1430 W. dt 7th June 82

John C
4/11/85

Govt. of {1885} Madras.

PUBLIC.

4 NOV 85 DEPARTMENT

Issued

Recd. 4/11/85 Encl.

G.O., 27th October 1885, No. 2500.

No 2686 dt 11th Nov'r/85

OCTOBER.

1430 W dt 7/6/82
2458 W dt 6/10/84
5784 W dt 24/12/84

4.11.85

Insolvents.

Sanctioning the reinstatement, with arrears of pay, of P. Ramakistna Mudaliar, a clerk in the Marine office, but with a warning that his services will be despensed with if he should again have recourse to the Insolvent Court.

paragraph 11 D, chapter XI, of Public Works Department Code, which prescribes that municipal taxes on all public buildings other than Military or State Railway buildings shall be borne by the Civil Department.

Where municipal taxes are payable by this department on public buildings, provision for such taxes should be made in the annual repair estimates.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

Order.—Ordered that the foregoing be communicated to the local Governments, Administrations and officers noted in the margin for information and guidance.

(By Order.)

(Signed) W. S. TREVOR, Col., R.E.,
Secretary to the Government of India.

ORDER—dated 15th September 1885, No. 2147 W., Public Works.

Communicated to officers of the Public Works Department concerned for information and guidance.

2. The Secretary to the Code Committee will be requested to submit a draft standing order making the necessary alteration in the orders already in force on the subject.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect.
" Examiner, Public Works Accounts.
" Financial Department.

Exd. A. Aubert.
Spare Copies

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Proceedings of the Government of India, Public Works Department (Account —General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 12th August 1885, No. 219 A.G.

Revised procedure regarding the payment of municipal taxes on Government buildings other than Military or State Railway buildings.

Read the following paper :—

Resolution by the Government of India, Department of Finance and Commerce, dated Simla, 16th July 1885, No. 1980.

Read again the following resolutions in this department :—

(1) No. 2333, dated the 28th July 1883, laying down a procedure regarding the payment and adjustment of municipal taxes on Public Works buildings other than Military, and on State Railway buildings.

(2) No. 3086, dated the 12th September 1883, deciding that the procedure regarding municipal taxes shall apply to cantonment taxes also.

Read also—

The endorsement of this department, No. 607, dated the 30th April 1884, on the letter in the Public Works Department, No. 63 A, dated the 9th April 1884, stating that municipal and cantonment taxes on irrigation buildings should be paid for and adjusted like those on all Government buildings other than Military or State Railway.

—

Resolution.—The Governor-General in Council is now pleased to revise the procedure laid down in the resolution of 28th July 1883, and to rule that municipal taxes on a Government building shall be paid by the department occupying it and debited to that department ; but that in any case in which a lump sum is at present paid for all Government buildings, or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous.

The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building.

2. This order is not intended to supersede the orders of 30th September 1884, No. 3692, which prescribed the procedure for the payment of municipal taxes on the offices of the Government of India in Simla.

3. It having been brought to the notice of the Governor-General in Council that no tax is levied on Government buildings in cantonments in British India, the resolution of 12th September 1883 is hereby cancelled.

—

Order.—Ordered that the foregoing resolution be communicated to the Public Works Department, the Home Department, the Comptroller and Auditor General, and the several Accountants-General and Comptrollers.

———

Resolution.—The procedure laid down in the foregoing resolution will be incorporated in the revised edition of the Public Works Department Code now under preparation ; in the meanwhile, the Government of India is pleased to direct that the revised procedure be brought into operation in supersession of that portion of

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated September, 15th.

Read.

Encl.

G.O., 15th Sept. 1885, No. 2147 W.

SEPTEMBER.

Municipal Taxes on Governme
Buildings

Orders of the Government of Ind
communicating revised procedure in regar
to the payment of — other than Militar
or State Railway buildings, communicated
to the officers concerned.

Rich 08.37

8871/85

To W

Pros. 19.9.85. No 2196.

Publish.

Resubmitted, as ordered in Your note of 18.10.85.

The system of record described in paras 3 & 4 of the Ser. Board's Resolution is one which has been in force for many years in the Secretarial departments.

A perusal of Chapters II & VI of the "Manual" will show what an elaborate & carefully arranged system of registering receipts & recording disposals, is adopted in this Office.

For Pros. of Govt. we have three disposal Series — W, I & VI.

Rec'd

them again are divided
to parts A & B —
- printed Pros. & B,
manuscript Pros -

For Chief Engineer's
& Secretary's memoranda,
we have the C series;
for Office note references,
the D series, & for memo-
randa & issued from
Admiralty the E
series.

Papers when disposed
of are arranged in the
records in monthly
bundles, & in chronological
order, and any given
paper can be turned
up in a few minutes.
Every paper taken out
of the records is noted
in a register kept for
the purpose.

Separate indices
are maintained for
all the series falling in

the W. I. R & C & E series.

The D series for Office
notes, was adopted some
years ago, when Office
notes were confined to
questions or references
of an informal or
domestic nature.
The disposal numbers
in this series are
entered chronologically
in a register, but no
no index is maintained
for them. Of late
years many important
references fall into
the Office note or D
series, & the absence
of an index often
renders it difficult
to trace such papers.
From the commencement
of 1876, & purpose
adopting measures
to insure that every
disposal which leaves

This has been done

the office. whether office note or otherwise, shall find a place in the index.

Every paper received in the office is at once entered in the receipt register, & a current, or receipt, number is assigned to it - the Head Clerk maintains what is called a "passage register", & the note against each current number, the branch, or Assistant, or Hill to whom the paper has been sent. he can thus tell in a minute where a paper may be found.

With the best possible system another, mistakes & course will sometimes occur.

Papers are sometimes taken out of the records hurriedly for an urgent reference, & if they are not at once noted in the record register, great trouble is afterwards experienced in ascertaining where they are -

Very urgent papers are sometimes dealt with, without being sent into the office to be registered, & this too frequent gives rise to subsequent difficulties.

Every care is however taken to minimise such mistakes, & complaints as to papers being lost or mislaid are not of frequent occurrence.

CH
7.11.95

WS
7.11.95

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following papers :—

Proceedings of the Board of Revenue, dated 20th June 1882, No. 1586.

Read—again the following Proceedings of the Board of Revenue, dated 6th September 1873, No. 1767 :—

ABSTRACT.—Issuing certain instructions to Collector of Ganjam in regard to preservation and arrangement of records, and forwarding a list showing departments into which records, &c., should be divided; and requesting Collector to submit any remarks he may wish to make on the subject.

Read—again the following Proceedings of the Board of Revenue, dated 30th September 1874, No. 2819 :—

ABSTRACT.—Communicating to Collector of Ganjam report of Collector of Nellore as to the manner in which records are arranged in that district.

Resolution—dated 20th June 1882, No. 1586.

The Board of Revenue place on record a change recently made in the method of arranging and referencing from papers in their office. The general principles are applicable to all Revenue offices, and Collectors can, as opportunity arises, keep them in view in dealing with their own records.

2. Formerly papers reached the Board, and while under disposal were dealt with by the Board, with little attempt at serial or consecutive arrangement. The result was frequent displacement and occasional loss, and a great want of convenience in perusal. In putting away papers into record, the method was to keep the received letter in one place, and the proceedings disposing of it in another. In the arrangement of papers put away in record, the practice was to keep them in packages or dufters, each containing the papers of one month and one district. The papers lay loose and for the most part unclassified in each dufter; no check was exercised on the contents of a dufter, and if a paper was removed no voucher was taken, and the destination of the paper could only be ascertained after considerable search. For referencing from the papers so arranged a mixed method prevailed, being based partly on received number, partly on date, and partly on disposal numbers. Subject-indexes were in force, but not being current they could not be used till some months after the disposal of papers.

3. The arrangements which have been substituted are as follows:—Papers, whether before they are sent in to the Board, or during disposal, are filed together on a prescribed system based on chronological order. The file of papers thus arising is kept open till final disposal by a proceedings, when the whole is put away as a single unit for record and reference. The disposed-of files are arranged in record under three numbered series, printed indexed, manuscript indexed and unindexed, and a fourth unnumbered series for unimportant papers. Referencing is conducted entirely by the disposal numbers just mentioned. The subject-indexes are written up daily from the previous day's disposals, and bear on these disposal numbers.

4. Briefly, the file has been substituted for the dufter, or consecutive chronological arrangement for loose arrangement in bundles, in a number of particulars connected with papers; and in putting away papers in record and making them available again through indexes, the disposal-number system has been substituted for several mixed methods. These changes have had the effect of producing convenience of disposal, security of the public records, and quickness and certainty in referencing, in the Board's office. Collectors should not make any change in their own record systems except after very careful consideration, but in the event of any questions in connection with that subject arising, they can observe the general principles here indicated for their information.

(True Extract.)

(Signed) R. SEWELL,
Acting Sub-Secretary.

(True Copy.)

(Signed) S. SRINIVASA RAGHAVAIYANGAR,
First Assistant.

To all Collectors.

NOTE ON THE DISPOSAL-NUMBER SYSTEM OF RECORD AND REFERENCE.

Village Accountants' Records.—The oldest indigenous method of record-keeping is that of the village accountant. He ties the records together with little or no arrangement in a bundle made of cotton cloth. For the classification he trusts to his memory. This bundle is called by the English a "dufter," though the original Hindostany word has not that meaning. (2) *Records of native cutcherries.*—In larger native offices the cloth bundle is still the basis of the arrangements. Papers are however arranged by dates, either of receipt or despatch. The received papers are invariably placed in one bundle, and the despatched papers in another. When these two appertain to each other, the idea of actually connecting them has at this stage of record-keeping not occurred. A connection is established only by means of annotated entries. Miscellaneous papers, which are numerous and sometimes important, are not treated on any definite principle. In some cases they are made into separate bundles by themselves; but they are frequently neglected, and are the source of much trouble and confusion. When there are several distinct series of correspondence, as for instance in the case of a Tahsildar dealing with superior authorities, with Deputy Tahsildars, or with Revenue Inspectors; a set of date bundles is put aside for each such series, thus forming a rough classification. Where the office is large enough to require a reference system, this is obtained by ledgers corresponding to the date-bundles; each paper being posted in the ledgers. To find a paper, the eye must be run through the ledger; there is no other method of reference. On the abstraction of records there is no check, other than that of the ledgers just mentioned. There is no system of voucher for records taken out for use. (3) *Introduction of serial numbers.*—Though the English offices in the districts have in the main merely taken over the native system just described, miscellaneous improvements have grown up with the increased size of offices. The addition of serial numbers to the dates is a comparatively recent arrangement. As applied in the districts this is not of much importance, for little or no use is made of the serial number. It is noteworthy however as forming the germ of the latest improvements devised. (4) *Paste-books and copy-books.*—Another development is that of keeping the more important papers together in books; when received papers, by pasting them into books, and when despatched papers, by copying them into books This method, if an advance for purposes of security, is the reverse for purposes of perusing the papers. For though it may be suitable to an office where only one or two persons have to use the records, it is obviously unsuitable where the records have to be dealt with simultaneously by many persons. (5) *The subject bundle system.*—This system has been devised of late years in certain offices supervised by Europeans. It consists of keeping the papers separate and not formed into books, yet of grouping them together into subjects and so tying them up. Registers carry the items from the received or despatched entries into the bundles where they are to be found. This method is only suitable as long as it can be certain that the papers will always be required in that particular connection and in no other. With a shifting administration, the classification of to-day may be unsuitable for the requirements of to-morrow. The subject bundles then become an incumbrance instead of an assistance. This method has not had much currency, and cannot be said to have been a success. (6) *The alphabetical index.*—This is a European invention. It was introduced some years ago, and combined with the system of serial numbers has developed into the system which forms the subject of the present note. In all stages but the last however the alphabetical index has been only partially applied. Again the serial number question has been left quite undefined;

that is to say the alphabetical index has operated first on one, and then on another part of the record system. (7) *The Board of Revenue record system, immediately preceding the introduction of the disposal-number system.*—The office of the Board of Revenue is the largest and most complex office of the Presidency. It stands between the Secretariat offices and the district offices. Its condition prior to the introduction of the latest record system may be considered typical, and can thus be summarized. If a paper which reached the Board was composed of several parts, as a letter and enclosures, these parts came up detached from one another. As the practice was to fold each paper twice vertically, an arrangement suitable to the cloth dufter, they were necessarily detached. Again when a bundle of papers was made up in the office for the despatch of business, say for the consideration of a letter so received, the component parts of the bundle were similarly detached, and for the same reason. It is needless to say that it was difficult to keep papers duly arranged, or to obtain a connected view of them, under this system. It was the cause of great delay. When the papers after being utilized were distributed and put away in record, the received papers (technically called "currents") were put away in one place, and the orders passed on concluding papers (technically called "disposals") were put away in another. To find them again double referencing was necessary. In the arrangement of the records the practice was to keep them in dufters, that is to say packages, each containing the papers of one month and one district. The papers lay loose and unclassified in each dufter. No check was exercised on the contents of a dufter, and if a paper was removed no voucher was taken, and the destination of the paper could only be ascertained after considerable search. The register of received papers was not systematically closed, and it afforded no guide therefore either to the tracing of papers, or to the check of arrears accruing in the office. There was no method for checking the length of time for which a paper was kept by any person or branch of the office. It may be added that each step in the transaction of the Board's business, however trifling or temporary, was marked by a separate "disposal;" thus making an immense number of items in the total records. There was no arrangement for connecting the records of the past, present, and future (technically called "chaining"). As to the arrangements for finding the records (technically called "referencing"), a mixed method prevailed; the books and indexes bearing partly on received number, partly on date, and partly on disposal number. The subject indexes which were in force were not prepared currently, and could only be used some months after the disposal of papers. (8) *Record system of the Chief Secretariat immediately preceding the introduction of the disposal-number system.*—The above remarks apply in great measure to the Chief Secretariat record system as it existed prior to the introduction of the disposal-number system. Papers were received from other offices twice folded, and when more than one loosely bundled together. The papers arising in the office were also dealt with as loose papers. Previous papers or "references" were presented without method. Papers were put away in record by date, though not in dufters. No exact account was taken of papers removed from record. The index though exhaustive was so much in arrears as to be of no service for current referencing. In all other particulars, the remarks made above regarding the Board may be repeated. (9) *The disposal-number system.*—The disposal-number system, which was introduced to remedy these different deficiencies, consists of the application of two principles; the first consecutive chronological arrangement of papers, and the second alphabetical indexing concentrated on a single series of numbers. The first process being made to lead up to the second, the whole forms a single system. It has already been introduced in the Chief Secretary's office, the office of the Board of Revenue, and the head-quarter offices of three Collectorates. (10) *Its method of operation.*—The first step in the disposal-number system is to cause the papers to be presented in consecutive form, or in the same way as the pages of a book. This is partly with a view to mere convenience, and partly to prepare the papers for forming finally a disposal-unit, as will be hereafter described. To enable the papers to be presented in juxtaposition, it is necessary to prescribe that they must not be twice folded. They must either be only once folded, or not folded at all; again like the pages of a book. It is also found very desirable to prescribe uniformity in size of paper, as in the case of a book; otherwise the papers under this method are apt to become dilapidated. Each bundle then begins with what is technically called a "current" or an initial paper; and gradually grows, one paper being attached to another, with the progress of business on that particular paper. This process is continued as long as it is convenient. If orders are passed of a temporary nature, as when further information is called for from other offices, the bundle or "file" is still kept open, and the intermediate orders still bear the initial or "current" number (at least this is the simplest course). When the manager of the office considers it desirable he closes the "file." A number is then put upon it, which cancels all previous numbers, and is thenceforth exclusively referred to in the indexes and other books of the office. As such a file may contain a number of papers, it is evident that multiplicity of records is very much diminished. The file becomes a unit for purposes of record, and the number is called the "disposal-number" whence the name of the system. The file once so made is never again broken up, and the record-keeper is responsible for its security. (11) *Its advantages.*—The disposal-number system substitutes a single principle, or at most a principle divided into two parts, for various mixed methods. Its advantages are mainly seen in great increase of convenience and rapidity of work in dealing with papers, and in security provided for the public records. Subsidiary advantages are that it enables previous papers to be "referenced" or traced in the office with greater ease, and that it provides a more methodical plan for book-keeping and

check of arrears or the progress of business. The superior convenience of a "file," which approximates in character to a book, over a loose bundle of papers, requires no comment. It saves a great portion of the time of superior officers in dealing with papers, and enables routine operations to be transferred to subordinate agency. The security of the records is attained by providing that every paper shall form part of some file, that files shall be paged, and that every file shall sooner or later bear a disposal number. A record cannot then be lost or abstracted, any more than a page can be torn from a book, without detection. The simplicity of the numbering system expedites the tracing of papers. As every paper must proceed to a disposal-number the methods of book-keeping to check progress are made more easy. (12) *Exchange of printed matter between departments.*—Though not a necessary part of the record system above-mentioned, this should be mentioned here; as illustrating a similar principle of presenting consecutive as opposed to detached matter. The steps taken in that direction are specified in G.O., dated 19th March 1881, No. 377, Public; Memorandum dated 8th March 1882, No. 1867, Public; and G.O., dated 16th March 1882, No. 903, Revenue. (13) *Improvements in routine.*—In offices where the disposal-number record system has been introduced, opportunity has been taken to make improvements in various routine matters, though not actually belonging to it; the changes being mostly with the object of relieving superior officers of details which can equally well be attended to by subordinates.

Order—dated 19th September 1885, No. 2196, Public.

The Government concur in the remarks made by the Board of Revenue in their proceedings, and desire that circulation be given to the Secretariat note read above which is explanatory of the system.

(True Extract.)

for *Chief Secretary.*

To the departments of the Secretariat.
„ the Board of Revenue.
„ all heads of departments.

Exd. J. Wright.