



REVENUE DEPARTMENT

DISTRICT OFFICE MANUAL

PARTS I and II

COMPILED AND ISSUED UNDER
ORDERS OF GOVERNMENT

(Corrected up to 1st June 1958)



GOVERNMENT OF TAMIL NADU
1973

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DISTRICT OFFICE MANUAL.

PART

Preliminary Notes & MAPAS

This Manual is intended primarily for use in the offices of Collectors in the "Correspondence Branch". It is also intended for use—*mutatis mutandis*—in other Revenue offices, namely in the offices of Treasury Deputy Collector, Divisional Officers, Tahsildars and Deputy Tahsildars. To adapt the Manual for use in these offices all that is necessary is an Office Order indicating who should perform certain of the functions assigned in the Manual to specified officials. Thus the functions of the Collector will obviously be performed by the head of the office, whether he be Treasury Deputy Collector, Divisional Officer, Tahsildar or Deputy Tahsildar. Those of the Sanitsadar will be performed in a small office by the Head Clerk, and in a Taluk Office mainly or wholly by the Headquarters Deputy Tahsildar. Any Collector who has a Personal Assistant must lay down clearly what the functions of that officer should be. Where it is laid down in this Manual that any function should be performed by the Collector the latter officer may of course delegate it to his Personal Assistant. The term "Personal Assistant" includes a Treasury Deputy Collector, where there is no Personal Assistant so designated.

I. Introductory.

A copy of this book will be supplied to every member of the establishment and he must make himself thoroughly conversant with the rules contained in it. The plea of ignorance will never be accepted as an excuse for disobeying them. The head of each section must see that every clerk in his section knows and understands the rules, keeps his copy of them corrected up to date and hands it over to his successor on leaving the office.

II. Attendance

2. *Hours of attendance.*—All members of the establishment are expected to attend the office from 10-30 a.m. to 5 p.m. on all week days except recognized holidays. Heads of sections must set an example to others by themselves attending office punctually. An interval of half an hour between 1 and 2 p.m. will be allowed foriffin or lunch; but clerks may leave their seats foriffin or lunch by turns, after making suitable arrangements and they should not all leave at the same time.

The observance of the office hours referred to above should be rigorously insisted on and attendance outside the prescribed office hours should not be accepted as substitution or excuse.

Such of the Hindu members of the staff who have actually to perform religious rites on New Moon days may attend office one hour late on these days. On Fridays, such of those Muslim members of the staff who actually go to the mosque to say their jumma prayers will be

allowed to be absent from duty between 1 and 2 p.m. Muslim members of the staff who actually observe the Ramzan fast may be permitted to leave office at 4-30 p.m. daily during the month of Ramzan to enable them to reach their homes in time and break the Ramzan fast in accordance with their religious custom subject to the condition that heads of offices may require any such Muslim member of the staff whose services are essentially required for any specially urgent work on any day to stay on beyond 4-30 p.m.

On festival and religious occasions listed below members of the staff who have actually to perform the religious ceremonies or attend the festivals may on application code to that effect, be permitted to attend office late in the mornings or to leave office early in the evenings (as the case may be) by not more than 1 1/2 hours on these days:—

- | | | |
|--|---|---|
| <p><i>Hindus.</i></p> <ol style="list-style-type: none"> 1. Karthikai Deepnam. 2. Lunar eclipse. 3. Solar eclipse. 4. Anuvathu Moovur festival at Mysapore. 5. The Day preceding Deepavali. 6. Gayathri Japanu. 7. Masi Magam. 8. Sri Rama Navami. | <p><i>Christians.</i></p> <ol style="list-style-type: none"> 1. Ash Wednesday. 2. Maundy Thursday. 3. Christmas eve. 4. The day preceding Easter. 5. Eve of New Year. 6. All Souls Day. | <p><i>Muslims.</i></p> <p>Bakrid etc.</p> |
|--|---|---|

[G. O. No. 328, Public (Services) Pt., dated 17th February 1969.]
[B. P. Form No. 224/69, dated 13th March 1969.]

3. **Attendance register.**—An attendance register in the prescribed form will be kept in the custody of the Sarishtadar. Clerks must initial it as soon as they come to office. It will be closed 10 minutes after the office opens, and will be laid before the Sarishtadar with the casual leave and the late attendance reports.

4. **Last attendance.**—If any clerk does not attend office punctually, the word "late" will be entered against his name in the column for that date; if he comes later on, the hour at which he arrives should be entered by the Sarishtadar. On the first of each month the attendance register will be submitted to the Collector. Forfeiture of a day's casual leave will ordinarily be the penalty for every two days late attendance without permission.

Clerks requiring permission to attend late must apply for it beforehand whenever possible. Any day on which a clerk attends office after 1 o'clock whether with or without permission, will be treated as casual leave.

5. **Work out of office hours and on holidays.**—Clerks are on no account to take papers out of the office in order to work at home; and work before or after office hours and especially by artificial light is to be reduced to a minimum. As a general rule, work on Sundays and other holidays is prohibited, and no papers must be submitted to the Collector on these days except really urgent papers. As far as possible returns due on a Sunday or other holiday will be submitted on the day before such Sunday or holiday. In submitting papers to the Collector on such days the Sarishtadar must exercise the utmost discretion.

6. **Urgent work on holidays.**—Proper arrangements will be made for the disposal of urgent work on holidays. Heads of branches may make their own arrangements in regard to this, but no clerk must be required to attend office on any holiday without adequate reason. For the Christmas and Easter holidays regular "Turn lists" (showing which clerks have to attend each day) must be drawn up. Care should be taken to distribute this work fairly, and if possible no single clerk should be required to attend office on more than one or two days during these holidays.

7. **Casual leave.**—Casual leave will be granted under such rules and conditions as are laid down in paragraph 5 of B.S.O. No. 131. It will not be granted on vague and general grounds such as for "urgent private affairs" or for "a certain ceremony". The purpose for which leave is required must be stated definitely, but clerks should abstain from giving unsavoury medical particulars. Applications for leave (including extensions of leave) must be made, and orders on them obtained, before the leave is taken or the applicant is due to joint duty. Absence in anticipation of sanction will only be condoned if the necessity for the leave, or extension could not have been foreseen. In such cases the nature of the rule will do so at their peril. When a clerk goes on casual leave he must suddenly emergency must be definitely stated. Clerks disregarding this section. Applications from the Sarishtadar and heads of sections and the invariably hand over any office keys in his custody to the head of his Collector's camp clerks, and from peons on duty with the Collector. Applications from peons must also pass through the daffadar, who will endorse on the application whether the applicant can be spared. The Treasury Deputy Collector will note on applications whether the applicant is eligible for the leave. The applications of clerks in the Sarishtadar's section will be submitted to the Sarishtadar, who will dispose of them after ascertaining whether the applicants are eligible for the leave. All other applications will be submitted to and disposed of by the Treasury Deputy Collector. It is of course open to any Collector to modify these arrangements as he may see fit.

8. **Absence due to infectious disease.**—Whenever a case of cholera, small-pox or other infectious disease occurs at the dwelling of any clerk or peon, he must report the fact at once to the Sarishtadar by a verbal message—not in writing (as the written report might convey infection)—send the Sarishtadar his keys and stay away from duty until further orders. The Sarishtadar will report such cases to the Collector and obtain his orders. In cases where no substitute is appointed and no extra cost to Government is involved, such absence will be treated as casual leave, but will not count against the maximum period of such leave admissible. If, however, a substitute is necessary, ordinary leave debit to the leave account of the Government servant should be granted. Disregard of this rule will be severely viewed, as imperilling the health of other members of the staff.

III. General discipline, etc.

9. **General.**—While in office, all members of the establishment must behave in a quiet and dignified manner. They must address other members of the establishment courteously. They must attend to their work and not waste their time. They must try to maintain perfect

work or that of the clerks working under them. He must keep in touch with the work in all sections of the Correspondence Branch, make himself conversant with the more important files pending in each section, and see that they in particular are not delayed.

(ii) He must periodically inspect the personal registers, and see that they are punctually, neatly and properly maintained. He must also see that heads of sections do the same so far as their respective sections are concerned. The Sarishtadar must check any tendency to delay and bring to the Collector's notice any serious delay or other irregularity, and any indication that any members of the establishment is obviously unsuited for his work. If a serious delay or other irregularity comes to light it is not a sufficient excuse for the Sarishtadar to say that he "repeatedly warned" the offender, or "urged him to deal promptly" with the file that has been delayed. It is the Sarishtadar's duty to report such matters to the Collector as soon as he finds that his own admonitions are not proving effective. Should he fail to do so he cannot be held to have discharged his responsibility.

(iii) The Sarishtadar must watch in-coming reminders—especially those received from the Board and Government—and look into the cause of the delays that have evoked them. He must advise the other ministerial officers on difficult or intricate questions, should they seek his advice, and he is at liberty to note on any file should he consider it necessary to do so.

(iv) His responsibility extends to the fair-copying and despatching section. He must examine the fair-copying and despatch register at frequent intervals and see that it is regularly and properly written up, and that there is no delay in this branch of the work. He will also from time to time examine the distribution register, and see that the clerks invariably and promptly acknowledge papers entered in it, and enter the personal register numbers against them. He will also check the balance of stamps at intervals and see that the stamp account is properly maintained. It is his duty to see that the rules in this Manual and all office orders are strictly obeyed.

13. Heads of sections.—These officers have similar responsibilities in regard to their respective sections, and the work of the clerks subordinate to them, to those imposed on the Sarishtadar in regard to the office as a whole, but naturally their responsibility is even greater.

V. The office system—General outline.

14. Introductory.—The term "office system" is here used to mean mainly the arrangements in regard to "routine work", i.e., to such branches of work as the opening, registering, indexing, fair-copying, and despatching of correspondence, the receipt of papers into the record room, their arrangement there, their issue from there when required for reference, their destruction when no longer required and so on. (The office system described is the "Tottenham System" which is a simplified and improved form of Dr. Maclean's "Disposal Number System". The main points in which it differs from the latter are that there is no disposal number or "disposal" register, but papers are arranged after disposal according to their "Current" number; the current register is also dispensed with and only personal registers are maintained, the index is written in duplicate, on slips which are filed

silence, and if they have occasion to talk, they must do in a low-voice so as not to disturb others. They are particularly warned against the heinous offence of divulging to outsiders or to other members of the establishment any information (whether expressly marked confidential or not) that may have come to their knowledge in their official capacity. If any vakil, petitioner or other private person applies to them for any such information, they will refer him politely to the Sarishtadar. They must of course not accept any presents or remunerations from any visitor, party or other person resorting to the office on business, nor lay themselves under obligation to such persons in any other way. They must not have recourse to anonymous petitions or letters in order to ventilate their grievances or supposed grievances. If any member of the office establishment thinks that he has any grievance, he may represent it to the collector in person. The Collector will be prepared to receive visitors who wish to see him on official matters on any office day during office hours; but if clerks and others wish to make representations about their claims to promotion and such matters, it is more convenient that they should do so in writing, when their contentions can be examined at leisure with reference to the records. Long-winded verbal representations are apt rather to confuse and irritate the officer addressed (who is unlikely to be able to remember all the circumstances of the case or to discuss it without records) than to benefit the person addressing him.

10. Tidiness and cleanliness of the office.—A waste-paper box must be kept within a convenient distance of every member of the staff. Waste paper must be thrown into these and not on the floor. Stationery and records must be put away tidily in the clerks' almirahs, and not left lying on tables and on the tops of almirahs exposed to dust. All rubbish and obsolete forms or publications must be cleared away, not left to litter the office. The office and the Collector's rooms must be properly swept and dusted daily. The dafadar is responsible for seeing that this is done and neglect on his part in this respect will be severely punished. He must be at the office not later than 10-30 a.m. on every office day for this purpose.

IV. Organization of Offices.

11. Sections.—The first step to be taken in order to introduce "Mr. Tottenham's System" into any office is to divide the officer into convenient sections, and to draw up a clear distribution list showing and the subjects dealt with by each clerk. To each section a section letter will be assigned and to each group of subjects dealt with by a clerk, a number will be allotted. A fair-copying and despatching section must also be organized under a competent superintendent.

12. The Sarishtadar.—(i) The Sarishtadar will exercise in general the sections, the head of each section, the clerks composing each section supervision over the whole office both in regard to the despatch of business and in regard to discipline. The Collector will lay down definitely what officers may submit papers to him direct. Subject to such orders all papers dealt with in the Correspondence Branch must pass to the Collector through the Sarishtadar. Even those officers who have been authorized to submit papers direct as a general rule must submit papers of special importance or difficulty through the Sarishtadar. Such officers must not be regarded as in any sense independent of the Sarishtadar nor can he disclaim responsibility in regard to their

on the loose-leaf system (for a note on the slip-index and its advantages as compared with the card-index, see Appendix E); there is no despatch register, though the fair-copying register (the function of which is different from that which the old despatch register was supposed to fulfill) shows, among other things, the date of despatch.

15. *Unauthorized registers.*—The registers to be maintained are specified in the following paragraphs. Except where a contrary is stated all the registers prescribed by the disposal number system are to be abolished. Heads of offices are on no account to retain or re-introduce any of the old registers—or to introduce new registers or returns of any kind without the sanction of the Board or Government. Any registers or returns now existing in any office which have not been prescribed by the Board or Government are to be abolished forthwith. This prohibition applies equally to arrears list and the like.

16. *Registers maintained.*—The following registers are maintained: (1) Distribution Register (Form I, Appendix B).—This register should be maintained separately for each section. The serial numbers in column (1) of the register should be printed. All papers received in tappal should be entered in this register.

17. The Collector and Personal Assistant, after perusing the tappals, should send them to the Huzur Sarishtadar. The latter should sort out the papers of each section into separate bundles and send each bundle to the section head concerned. He should sort out the papers clerk-wise and have them numbered with an automatic numbering machine, in such a way that each clerk has a consecutive series of numbers. Below the last number given to the day's tappal, the section head concerned should invariably affix his initials with date. In column (2) of the distribution register should be indicated, briefly the nature of the enclosures, if any (e.g., two volumes of service register, 'one personal file', 'two maps', etc). The papers should then be handed over to the clerks concerned, who should draw a bracket against the numbers of their papers and put their initials against the papers of a clerk should also be initialled by him. If the distribution register number is used also as a current number in respect of papers dealt with in the personal register, more than one file in the office may bear the same current number resulting in confusion. The new case register will, therefore, continue to be maintained for the whole office, and in respect of new cases to be dealt with in the personal registers, the clerk will obtain new case numbers in one series for the whole office. In respect of such papers, the current numbers in the personal register should be entered in column (4) of the distribution register and the entries in the distribution register should be ringed off. In respect of periodicals and papers to be entered in special registers, such as gun licence renewal register, the number of the periodical or the serial number of the case in the special registers, as the case may be, should be entered in column (4) of the distribution register and the entries in the register should be ringed off. In the case of Government Orders and Board's Proceedings on which no specific action is necessary and similar papers for which record files are kept, the number of the 'record file' in which they should be filed should be got approved by the competent authority and noted in column (4) of the distribution register; the papers should then be handed over to the record keeper under his acknowledgment in column

(5) of the register and the entries in the register should be ringed off. In the case of 'L. Dis. P. (Distr.)' and 'N. Dis. P. (Distr.)' disposals, the nature of disposal should be entered in column (4) of the distribution register. 'L. Dis. P. (Distr.)' disposal should be handed over to the record-keeper under his acknowledgment in column (5) of the register and in respect of 'N. Dis. P. (Distr.)' disposals, the concerned clerk should indicate the subject-matter briefly in that register. However, in respect of papers dealt with in some other registers (e.g., the periodical register or a special register), it will generally be more convenient to take the record-keeper's acknowledgment in that register rather than in the distribution register. With regard to the personal register, the clerk should get the acknowledgment of the Superintendent, Fair-copying Section, in the last column of that register as laid down in paragraph 72 and the Superintendent in turn should obtain the record-keeper's acknowledgment in the last column of the new case register when the disposals are handed over to the record-keeper. On no account is a separate register to be maintained of all communications received by registered post. It does not follow that because a man thinks fit to send a communication by registered post it is of any importance and it will be entered only in the distribution register. 'Variables', i.e., cash, notes, etc., having an actual monetary value, will be entered in the usual security register. Copy stamp papers will be entered in the copy application register. Valuables and copy stamps should not be entered in the distribution register.

NOTE.—The distribution register relating to the previous calendar year should be sent to the records and the acknowledgment of the Record-keeper obtained on the first page of the new Register.

(B. P. Form No. 589, dated 4th July 1909.)

Note.—Numbers in the Distribution Register relating to the previous calendar year and which remain unringed off as on 1st April of the current year will be entered in the page at the commencement of the volumes of the new year. For this purpose, a few pages of the Distribution Register will be left blank at the commencement of the calendar year. After the pending numbers of the previous year have thus been carried over to the new register, the old volumes should be sent to the Records and the acknowledgment of the record-keeper obtained on the first page of the new register.

(G. O. No. 1170, Public (Services-A).

(B. P. Form No. 595, dated 6th June 1906 (k) dated 20th April 1906).

18. Cancelled.

19. Cancelled.

20. (2) *Personal registers.*—Each clerk will maintain a personal register. After this is done the volumes of the previous year should be sent to the records before the 15th April acknowledgment of the record-keeper obtained on the first para of the first volume of the new year. Form II, Appendix B (Cf. paragraph 11 above—last sentence but one). There will be one set of current numbers for all the sections (see paragraph 21) below new case register. A number is assigned as stated above to each clerk and this clerk's number must be marked on all notes, drafts and references, after the Section Letter (paragraph 11 above), thus—No. 'A1-2260-20', where 'A1' is the Section Letter, '1' the clerk's number, '2260' the current number in the personal register, and '20' the year. The clerk's numbers must not be marked on disposals—whether on the actual communications issued or on the files themselves in the record room. The

reason for this is that the clerk's number is merely intended to facilitate the distribution and tracing of pending correspondence. It is not intended to determine the position of the file in the records after disposal.

NOTE.—(1) Cases of the previous year remaining undisposed on the 1st of April should be entered in the pages at the commencement of the register, sufficient blank pages being left for the purpose at the beginning of the year.

(2) When reminders are issued their dates should be entered in red ink in column 8 of the personal register.

(3) Both on the cover of the P. R. and on the cover of the slip should be pasted showing the name of the section head and the clerk/assistant in charge of the date of their first taking charge of the section seat (even if they had taken charge of the section seat prior to the year to which the P. R. relates such actual date of taking charge is to be furnished and date of relief from the section seat; if it is any date within the period during which the personal register is urgent.

2L (3) New case register (Form L.I. Appendix B).—In order to avoid having as many series of current numbers as there are sections, which would be in many ways inconvenient, all new cases will be entered in the "New case register". Nothing will be entered except the new case numbers, the number of the clerk who has to deal with each paper and the initials of the record-keeper when he receives the file after disposal.

NOTE.—(1) Cases of the previous year remaining undisposed on the 1st April should be entered in the pages at the commencement of the register, sufficient number of pages being left for the purpose at the beginning of the year.

(2) A list of the pending cases of the previous year have been carried over to the new register the old volume should be sent to the records and the acknowledgment of the record-keeper blank obtained on the first page of the new register.

22. New and old cases.—"New cases" means all papers that are not old cases. "Old cases" means replies to references previously issued, and papers which, though not replies to references, have for any reason to be filed in "Currents" that are already pending. For instance, after correspondence had been begun with one officer on a certain subject, another officer might happen to address the Collector on the same subject. In this instance, the latter communication, though not reply to a reference from the Collector's office, would be an old case, not a new case. If an old case is by mistake numbered as a new case all that has to be done, as soon as the fact is noticed, is to enter the number of the old case against the new case number in the new case register, and also in the personal register if an entry has already been made there before the mistake is found out. The superfluous entry in the personal register will thus be closed. Of course the paper must also be entered against the old case to which it belongs in the appropriate column of the personal register (column 9 "reply or fresh current received").

23. (4) Fair-copy register (Form IV, Appendix B).—This is maintained in the current section. It is the business of the Superintendent, Fair Copying Section, to see that the current number with the date of approval of each draft sent to be fair copied, is at once entered in the register, and that the dates on which it is given to the typist, returned to the Superintendent, signed and despatched, are promptly and correctly entered in the appropriate columns of this register. No other despatch register is to be maintained for communication to be sent by post. The old despatch register maintained under the disposal number system was of no use whatever either to prevent the loss of papers, or to fix responsibility for such loss, while its maintenance involved a great deal of writing and merely delayed despatch.

24. (5) Despatch by post and local delivery book (C.F. 61—Revised).—This is to be used only for communications to be delivered by hand. The several columns of the register explain themselves. Column 3 of the register need not be filled up in offices in which the Fair Copy Register is being maintained.

25. (6) Stamp account (Form V, Appendix B).—In this is entered the total value of the stamps on each batch of letters sent to the post, and the total daily expenditure and balance at the end of the day. The Superintendent, Fair Copying Section is responsible for the correctness of the entries and of the balance. No attempt is to be made to enter the value of the stamps affixed to each letter, as was done in the old despatch register. This is a mere waste of time. Such entries are never likely to be accurate, and there is no possible means of checking them. Hence there is no use in making them.

(7) Periodical register.—In regard to this, see the section "Periodicals" below.

(8) Call book.—In regard to this, see the section "Disposals" below.

(9) Security register.—This will be maintained in Form XV of Appendix B. Valuables such as cash, notes, etc. having an actual monetary value will be entered in this register.

During the period check of the personal registers the disposals of valuables if any, received should also be checked. In that regard, the following procedure should be followed. The officer, who has custody of the valuables brought on to the security register will furnish to the section head and the clerk concerned, on the first working day of each month, an extract of the entries in the security register in respect of the pending items. The concerned clerk will indicate in the extract the stage of the relevant file and state the reasons for the non-disposal of the valuables. The correctness of this reply will be checked by the section head, who will then get the reply approved by the Gazetted Assistant of the Collector concerned. In the cases of Revenue Divisional office and Taluk office, the reply of the concerned clerk should be got approved, through the head clerk by the Revenue Divisional Officer or Tahsildar. After approval, these extracts should be kept in a separate file and put up for security along with the security register during the periodical check of the register with the personal register.

(B. P. Form No. 1593 (F), dated 28th December 1968.)

(10) Copy application register.—This register should be maintained in the form prescribed in Board's Standing Order No. 173, paragraph 8. Copy stamp papers received with copy applications and cash for the purchase of copy stamp papers should be entered in this register and not in the security register.

(11) Record issue register.—This will be retained in the old form.

(12) Register of writ petitions.—A special register in Form VIII-E in Appendix B should be maintained to watch the disposal of writ petitions and writ appeals. Writ petitions and writ appeals should be dealt with the personal registers at the initial stages and at a stage

when no further action is necessary beyond ascertaining from the Government-Pleader from time to time the stage of writ petition register and further action watched as in respect of cases entered in the suit register.

(B.P. Form No. 1528 (T), dated 28th December 1936.)

(13) Pauper suits register.—A register in Form VIII-B in Appendix B should be maintained in the case of pauper suits. When a pauper suit decree is received from the court it should be first entered in the new case register and a new case number assigned to it. Necessary entries should be made at the same time in this special register also.

The current will be finally closed when the amount is recovered or written off. The columns in the special register should be duly filled up then and there so as to facilitate the preparation of the quarterly return referred to in paragraph 107 of the Stamp Manual.

(14) Register of immovable properties purchased by Government in civil court sales.—This should be maintained in the Collector's office in Form VIII-C in Appendix B with an annually recurring call-book entry to watch the steps taken for the disposal of such property according to the instructions in B.P. No. 1147, Misc., dated 11th April 1934.

(15) Special register of important reference from the Board and Government.—This should be maintained in the Form XVI to Appendix B, for watching the submission of prompt replies to the important and Special D.O's. and references from the Board and Government. It should be maintained by the Personal Assistant who should personally see that replies to such references and reminders are sent then and there promptly. It should be submitted to Collector daily for his perusal, if he is at headquarters.

(15) Special register of important references and D.Os. from the Board, Government and others.—This should be maintained in the Form XVI given under Appendix B, for watching the submission of prompt replies to important references from the Board and the Government including demi-official letters from the Members of the Board of Revenue, Secretaries and Deputy Secretaries to the Government and prominent non-officials. It should be maintained by the Personal Assistant who should personally see that replies to such references, reminders and demi-official letters are sent then and there promptly. Demi-official letters entered in this register should be acknowledged immediately, except in cases where the final reply itself could be sent within about a week. In cases where demi-official letters are not immediately acknowledged, prompt despatch of the final replies within that period should also be watched by him. The register should be submitted to the Collector daily for his perusal if he is at headquarters. (B.P. Form No. 208, dated 2nd March 1937.)

Each volume of the Registered Tappal Register should be sent to the records as and when the pages of the volume are exhausted and after acknowledgments have been obtained against all the numbers in the register. Acknowledgment of the record-keeper for the receipt of each volume of the register should be obtained on the first page of the succeeding volume.

VI. Opening the Tappal.

27. It is desirable that, whenever possible, the tappal should be opened in the Collector's presence. When the Collector is on tour or whenever he does not find it convenient to open the tappal himself he may delegate this duty to the Personal Assistant. When the tappal is not opened in the Collector's presence, he should make such arrangements as he considers necessary for seeing all the more important correspondence, particularly from the Board and Government, at the earliest possible moment. Important papers where reports are called for by the Board or the Government within a specified period, papers by which the personal attention of the Collector is invited, reminders (including demi-officials) from Government or the Board and the papers which are time-marked by the Collector while perusing the tappals should be entered in a special register in Form XVI in Appendix B. For instructions regarding the maintenance of this register, vide paragraph 26 (15).

28. Subject to any orders of the Collector when the tappal is opened by the Personal Assistant or is brought to the Huzur Sarishtadar after being seen by the Collector and Personal Assistant, the following procedure shall be followed. A clerk hereinafter referred to as the "Tappal Clerk" should be in attendance. He enters "valuables" in the usual security register. He takes the Sarishtadar's initials to all entries in this register. If any petition or other communication is received which ought to have been addressed to any other officer, he endorses it to the office, fills up the standard printed post card informing the correspondent that the communication has been transferred to such other officer for disposal and gets the endorsement and the post card passed by the Sarishtadar. He endorses petitions or other communication to the appropriate officer, for report or for information, as the Sarishtadar may direct, and gets such endorsement passed by the Collector or such officer as the Collector may designate. When a communication is transferred by a higher authority to a subordinate officer for disposal, the fact should be intimated by the former to the party concerned, in the prescribed printed card, with a request that the party may carry on further correspondence directly with the subordinate officer. Similarly he puts up endorsements returning unstamped or insufficiently stamped petitions, applications for appointment that are not in the prescribed form, etc., and gets them passed by the Sarishtadar. In any cases not specified above in which communication can be disposed of or replied to; or information that is required can be called for by endorsement or in printed or duplicated "form letters" he puts up an endorsement or fills up the appropriate form, notes the gist on the communication (unless it is sent back in original) and gets the endorsement or the form and the note passed by the Collector or such officer as the Collector may designate.

29. The tappal will then be sorted by the tappal clerk according to sections and placed before the Sarishtadar who will look through it and note on it or give orally such instructions as may be necessary. Papers that should be filed (see paragraph 84 et seq. below) he will boldly mark "F" and if any of the papers coming under the filing system is one which, in his opinion, requires indexing, he will mark it also with the letter "I". If there are any reminders from Government, or the

Board he will send for the connected files and submit notes at once to the Collector, explaining the cause of delay and how the matter stands. If any communication in the tappal is specially urgent, he will arrange for its being attended to forthwith. He will then distribute the tappal to the several heads of sections. The heads of sections will deal with it on exactly the same lines. The detailed instructions for the numbering and distribution of papers received in tappal given in paragraph 17 should be strictly adhered to. The heads of sections will also give any instructions that may be necessary, mark papers "P" or "P.I." where necessary, arrange for prompt attention to anything that is urgent, or to any orders of the Collector, Personal Assistant or Sarishtadar noted on the tappal, and distribute the papers to the clerks who are to deal with them. The head of the section is responsible for seeing that the latter acknowledge in the distribution register, papers entered in it and also make proper entries in column 4 in it.

VII. Registering.

30. Registering.—As soon as the clerks who are to deal with the papers receive them, they will register them at once in the personal registers (Form II, Appendix B) unless, under paragraph 31 below, they should not be registered. Any delay or neglect in this matter is a very serious dereliction of duty and will be punished with corresponding severity. If a paper is a new case, the clerk dealing with it will enter it in column 4 of the personal register. The entry in this column must be framed and arranged exactly like an index title (see chapter on indexing below). The clerk will also fill up columns 1 and 3.

A current that originates in the office is treated just like any other "new case". It will be entered in the personal register in column 4 of which the word "arising" (that is to say "arising in this office") will be entered after the title.

After entering the new cases, the clerk will enter any old cases against their appropriate current numbers in column 9 (Reply or fresh current received. From whom, number and date) and the distribution number and the date of receipt in column 10.

As soon as the clerk has completed the entries in the personal register relating to the papers received on any one occasion, which is to be done with the least possible delay as soon as he receives them, he will send the register to the Superintendent of Fair Copying Section. If there are no new cases of course there is no need to send the register to the Superintendent.

As soon as the Superintendent of Fair Copying Section receives the personal register, he will enter against the new cases in it the next unassigned current numbers in his new case register (Form III, Appendix B). He will enter against the corresponding numbers in his new case register the section letter and the clerks' number. He will then return the personal register to the clerk.

On receiving back the personal register, the clerk will enter the current numbers on the new case files.

When the subject clerk submits a file to the head of his section or the latter submits a file to the Collector or other superior officer, the clerk will note the fact (e.g., 1st April 1921) in column 6 submitted by the clerkly in the personal register and similarly when he receives the file back he will note the date on which he receives it in column 7.

31. What papers need not be registered (i.e., not brought to the personal register).—Papers marked "F" i.e., "File" (see below in the section "disposals" need not be brought to Personal Register, unless it is found actually necessary to initiate any correspondence in regard to them (other than merely communicating them to subordinate officers or calling for spare copies). Other papers not brought to Personal Register should be disposed of as "L.Dis. P. (Distr.)" or "N.Dis. P. (Distr.)" as the case may be where "P" is the distribution register number and "(Distr)" would indicate clearly that it is a distribution register number and not a New Case Register number. As an example of the sort of papers that will be marked "N.Dis. P. (Distr.)" may be mentioned applications for appointments which are not in the prescribed form and which are returned with an endorsement to that effect, petitions which are returned with an endorsement to the effect that they are insufficiently stamped and unimportant papers which ought to have been addressed to some other officer, and are endorsed to such officer. Papers are not to be marked "L. Dis. P. (Distr.)" or "N.Dis. P. (Distr.)" by any one except the officer opening the tappal unless under the specific orders of the Collector. Papers marked "L.Dis. P. (Distr.)" will be kept in a separate "Lodged" bundle and destroyed after one year. In regard to the registration of periodicals see the section on periodicals below. No paper that is to be entered in any other register (except the security register, special registers for Government suits and pauper suits and of course the new case register) must be entered also in the personal register.

32. Gun-licence renewal applications.—In the past it has been the practice in some districts to register these annually by thousands in the ordinary current register, though the renewal of the vast majority of them is a mere routine matter in regard to which there is no correspondence whatever.

These should not be registered in the personal register at all. The date of the application for renewal should be entered above the line in the renewal column for the year in the Register of Gun Licences. Under this should be entered in due course "R" ("Renewed") or "C" ("Cancelled"), and the date of the order. Should any correspondence arise in connexion with an application (as it will in every case that ultimately results in cancellation) a new current will be opened for it and this will be assigned a new case number and be entered in a personal register in the usual way. The new case number will then be noted against the application in the licence register. Such correspondence should ordinarily be given an "R" or "D" disposal (according to the importance of the case) and be indexed. Papers relating to ordinary cases of renewal should be filed in numerical order—examined by the licence number—in one or more annual bundles or files. (See section on filing.) They should be destroyed after the renewal or cancellation of the licences in the following year.

DISTRICT OFFICE MANUAL

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32-A. *Plague correspondence.*—Plague correspondence should be entered in the personal register of the clerk dealing with the subject, the title of each new case being started with the word "Plague" in red ink. The personal register should be inspected twice a week by the head of the section and frequently by the head of the office or by a gazetted assistant deputed by the Collector when the collector is the head of the office.

33. *Special arrangements when clerks are on tour.*—When clerks are in camp, the Sarishtradar or if he is also on tour, some other officer specially designated to perform the duties in his absence, will read the papers in the daily tappal with which these clerks have to deal, sort them with the assistance of the tappal clerk and send them to camp. The subject clerk will separate the new cases from the old, give them serial numbers in his personal register and send a requisition for new case numbers to the Superintendent Fair Copying Section, on a separate sheet of paper noting the serial numbers of the personal register, together with the full title heads. After assigning new case numbers against the serial numbers of the personal register, the Superintendent, Fair Copying Section, will return the list to camp. On receipt, the clerk concerned will enter the new numbers in column 2 of the personal register against the respective serial numbers. This procedure will also apply to cases "arising" and to petitions presented to the Collector in camp.

If in any case a reference has to be issued urgently before the new case number has been assigned, it should bear the serial number of the paper in the personal register with the section letter, the clerk's number and the word ("camp") as a temporary number.

VIII. Referencing, arrangement of file, noting, etc.

34. *Referencing.*—Every clerk into whose hands any paper or file comes whether to be referenced, fair-copied or despatched or for the preparation of a note or draft or any other purpose, must write his initials with the date on it in ink, as soon as he gets it.

35. As soon as the clerk who has to deal with a paper has registered it—if it should be registered—he will next see that all the stamps have been properly punched (see section "Miscellaneous" below). He will then study it and see whether any previous papers are required in order to deal with it and for this purpose should consult both his index and his personal register. This is of great importance, for one thing, to prevent old cases being treated by mistake as new cases. If this mistake is committed, the same subject may be dealt with simultaneously in two separate currents and much confusion may arise. Time may also be wasted in other ways, for example, in making a reference to some other officer, which would have been seen at once to be unnecessary if the index had been consulted and some other file on the same subject had thus been found. The clerk will then send a requisition on the proper printed slip to the record-keeper for such necessary files as he may himself be able to trace, and the record-keeper will issue these with the least possible delay, and also send with them any other papers which appear to be necessary. He must always put up all the "Backward and Forward Files" marked on the disposal jackets of the papers put up.

36. *Current file and its arrangement.*—As soon as the clerk dealing with the file receives the previous papers he will arrange the current file and the papers put up for reference (laid flat and not folded) on a flat file pad marked "Ordinary", "Urgent" or "Very urgent" as may be appropriate. The papers forming the current file will be tagged together, and not pinned or tied with cotton. A hole should be punched in the left hand upper corner of each paper with a proper punch and the tag will be passed through the holes. Files must not be tagged untidily, or so that the pages cannot be turned over freely and read easily, nor must the holes be poked in the papers with the pointed end of the tags. A blue fly-leaf marked "Current file" must be placed at the top of the current file to distinguish it from the notes and papers put up for reference. The papers in the current file must be arranged in chronological order beginning from the top, and the pages must be numbered neatly in red ink in the same order. Both sides of each page must be numbered, even though one of the sides may be blank. Reminders (including demi-official reminders) and replies thereto which are not relevant to the subject-matter of the file and originals of drafts of which a clean copy typed or otherwise has been put into the current file, should be tagged together and placed at the bottom of the file. They should be kept there until the file is finally disposed of and should then be destroyed. If, however, any enquiry as to the cause of delay in the disposal of the file is pending or is contemplated then, they should not be destroyed till the enquiry is completed.

37. *Demi-official and unofficial communications having a clear bearing on the correspondence must be attached to the current file while those which are not of this description, that is, those which are "not necessary" for understanding the progress of the correspondence, should be attached to the note-file. If the demi-official or unofficial communication contains anything confidential it should not go into the file at all, unless the file itself is confidential. When simple and short demi-officials have to be put up they may be written in continuation of the main file as far as possible. Maps and statements in book form must not be tagged with the current files. They will be kept separately immediately underneath the current file. Disposal files put up for reference will be arranged under the current file in chronological order, the earliest file at the bottom, then the next oldest and so on.*

38. *Reference to authorities quoted.*—"Flagging"—A reference to every paper quoted in the current will be noted on the margin of the current in pencil. Every disposal file put up for reference to which reference is actually made in the current or notes must be flagged. No flags must be attached to the current or note files themselves. References to these will be made by quoting the number of the page. Maps and statements will be flagged. Flags will be attached by paper fasteners, and not by pins, and when attached to a disposal file will be affixed to the brown paper "jacket" of the file, and not to any of the papers in the file. As far as possible flags should be arranged in alphabetical order, and in such a way as readily to catch the eye. Thus if flag A is affixed to the bottom file (flag B will be affixed to the one next above it and so on). They will also be arranged so that one flag does not cover another. There must only be one flag on each file put up for reference. Care must be taken not to use more than one flag bearing the same letter or number on the same occasion.

39. *Linking files.*—When it is necessary to refer in one file to another file that has not been disposed of, the two files will be "linked," i. e., the file put up for reference will be put under the other file, and the strings of the lower file, but not its flaps, will be tied round the upper file. The strings of the upper file will be tied round the a bow out of the way, so that one may not have the trouble of untying and retying two sets of strings. Each file will thus be intact with its note file, current file and reference files, properly arranged on its own pad. The two pads must not be put together at the bottom with the contents of the two files mixed together above them. Files are not to be "inked" unnecessarily, or merely because they deal with similar cases, but only when it is necessary to refer to a paper in one file in order to dispose of the other, or when the orders passed on the one will apply to the other.

40. *Note file.*—No notes must be written on the currents except very simple ones. Other notes must be written on both sides of the paper half the width of the paper and the other with a margin of its width. The former should only be used when the subject dealt with is such as to invite marginal comments or orders, for instance, when orders have to be passed on a great number of points, as in a note dealing with the question of revising rules or amending an Act. The note connected with any subject will run continuously from the inception of the file until final orders are passed. The note file will be separate from the current file and its pages will be numbered in a separate series in black ink. At the top of the note file will be placed a yellow fly leaf. Its pages will be tagged like those of the current file. At the head of the first page of the note will be written the title of the file which should be identical with the entry in column 4 of the personal register and should in any case be arranged as laid down in the chapter on indexing. If the subject originated with a communication from outside, the reference number and date of such communication should follow. Nothing is ever to be written on the blue and yellow fly leaves. They are never to be sent out of the office except when an "unofficial" reference is made, and they are to be removed from a file as soon as it is closed and used again. The notes should not be removed from files submitted to the Board of Revenue or to the Government, but should be removed from files produced in courts.

41. *Object and contents of a note.*—The aim of a note should be to present in the most intelligible, condensed and convenient form possible the facts of the case to be dealt with, including its past history, the points for decision, useful precedents, and the material provisions of the law or rules governing it, supported by full references to the current file or to previous correspondence and, to Acts or other official publications, enabling every fact stated to be verified, and every authority cited to be consulted in original. It should not merely reproduce the matter of the current file, still less should it expand it or should of course supply deficiencies or omissions and correct any error or explain any ambiguity in the current, and draw attention to points on which fuller information may be necessary before orders can be passed. If a report is full, accurate and clear, a short note summarizing the salient points on which orders should be passed will be sufficient.

42. It is not necessary to set forth afresh any summary of facts or discussion of principles which already exists in an adequate form in any previous file. It will be sufficient in such a case to draw attention to the previous file, and then add such fresh matters as may be required. But great care should be taken not to overlook any new points. It may be sufficient simply to refer to the notes in the previous file, but it should be carefully verified whether there are any fresh points raised in the later communication, and if there are any fresh points raised in the later communication, and if there are they should be noted on.

43. *When a draft may be put up together with the note.*—In simple cases, and whenever it is obvious what course should be adopted, a draft may be put up at the same time as the note is submitted for orders. Even in fairly complicated cases this may sometimes be done, especially if the draft is one asking for further information. The Collector may pass the draft or amplify it, or modify it. If he requires further information from the office he will ask for it. Of course even in such a case, if necessary, a note must be put up explaining the necessity for any question asked in the draft, referring, it may be, to the Act, or the rules, or some order of the Board or of the Collector himself, or to the previous history of the case. If the Collector is not sure to find the draft self-explanatory, there should be a note to explain it. The point is that the note and the draft should not be identical, or nearly so, when this can be avoided.

44. When a draft is put up, the words "Draft submitted" with date and initials should be entered at the foot of the note. When the reference or order is issued, its date and the name of the officer to whom it is sent should be entered below the words "Draft submitted". Below the entry relating to the reference, the receipt of the reply to that reference should be noted in the same way. Against each entry in the note file relating to the receipt or despatch of a communication, the number of the page or pages of the current file at which the paper in question is to be found will be entered, to facilitate reference to the correspondence.

45. *References to authorities quoted in the note.*—For every statement made in the note, except expressions of opinion, which should not be offered by officers lower in rank than the heads of sections, an authority must be cited, and such authority must be noted in the margin. When such authority is to be found in the current file itself, the page at which it is to be found, and the number of the relevant paragraph on such page will be noted; when it is contained in a previous disposal file, the number and the date of such disposal file, the number of the page in that file, the number of the paragraph which contains the relevant information and the letter or number borne by the flag attached to the file, will all be noted in the margin; and when it is contained in a linked file, the current number of the linked file and the number of the page and relevant paragraph in the linked file will also be noted in the margin. It is not sufficient to note the flag-letter or number alone, as if this is done, and the paper is put up subsequently (perhaps years later) for reference in connexion with some other case, it will be difficult to trace the various references;

in the current and note files should always be referred to in is by the number of the page on which they occur. No flag be attached to the current file or note file. Nothing whatever the references is to be written in the margin of the notes, which ved for the Collector's orders and remarks. Notes passing members of the staff should not be filed.

46. *Replies to Collector's queries.*—When the Collector writes a question in the margin of the note, the reply to it is to be written in continuation of the note, and not in the margin. The Collector's question will be copied out afresh at the end of the note, and the answer written below the copy; or the letters A. B. etc., will be written boldly against each such question, and the answers marked with the corresponding letters, written at the end of the note. If the Collector writes any questions on drafts or currents, they will be similarly dealt with, and the answers written in continuation of the note; and if a note file has not been opened already, one will be opened for the purpose.

47. *Opening a fresh file for a separate subject arising out of a current file.*—When in the course of dealing with a subject any fresh subject arises, with which it is desirable to deal separately, extracts will be taken of the parts of the current file and note file relating to the fresh subject, and with these a separate file will be started. This will probably be necessary whenever the original title of the file no longer correctly describes the actual subject under correspondence, and not otherwise. The general principles laid down in regard to indexing apply to such files as much as to correspondence originating with an outside reference. It must also be numbered as a new case and registered.

48. *Reference to Acts, books, etc.*—Whenever a book is referred to in a note the numbers of the relevant page, paragraph, clause, etc., are to be given, and also the number of the book in the list of the books of reference which the Collector always has on or near his office table. These books should be numbered boldly on labels affixed to their backs and a list of them and of their numbers should be compiled and printed. One copy of this list should be pasted on cardboard and kept on the Collector's table, and each clerk should be provided with a copy of it. The books will be referred to thus, e.g., "paragraph 4 (II) of B.S.O. No. , page , Book No. 31". When an Act is referred to, the number and short title of the Act will be given, including the legislative authority that passed it (Madras or India), e.g., "The Madras Court of Wards Act I of 1902" or "The Indian Treasure Trove Act VI of 1878 (India)". If the Act quoted is printed in any of the books in the Collector's list, e.g., the Madras Code or the Unrepealed Acts of the Government of India, the number of the book and the number of the page to be referred to will be noted. In other cases a spare copy of the Act will be put up. If any book not included in the Collector's list is quoted, it will be put up with the file. Such books and Acts will be placed above the flaps of the file, and not under them.

49. *Responsibility of heads of sections.*—Heads of sections must remember that they are responsible for the style and accuracy of the notes and drafts proceeding from their sections, and that they cannot throw that responsibility on their clerks. When a clerk's note is

wrong or imperfect, a fresh note should be prepared and the other removed. The head of the section must not submit the wrong note after merely adding his own note correcting it. Superfluous notes should generally be destroyed. If the head of the section thinks it necessary, they may be kept at the bottom of the entire bundle next to the pad. They should never be filed in the current or notefiles and they should be destroyed when the file is finally closed. The clerk directly in charge of the file, and the head of the section concerned, will both write their initials, with the date, at the left-hand corner below each instalment of the note, Explanation and notes of a personal nature will be signed legibly with the full name of the officer submitting them, including the titles "Ayyar, Ayyangar, Rao, Pillai, Nayudu, Mudaliar, etc.," and will be kept separately from the note file, and flagged, and will be merely referred to in the note file thus: "The clerk's explanation is submitted, Flag A." The section head is as much responsible for the accuracy of facts in a note or draft put up by a superior officer as if he had prepared it himself and should therefore, check the correctness of the facts before the draft is issued. He should bring to the notice of the superior officers concerned any errors or inaccuracies and have the draft suitably recast wherever it is necessary, to do so.

49-A. *Reference to previous discussions.*—Any discussion of an important issue without reference to its previous history would be incomplete and in some cases even highly embarrassing, officers and other members of the staff should, therefore, ensure that while going into a question, all previous discussions are duly taken note of. The following guide lines are, therefore, laid down for the benefit of all the Government servants including officers:—

- (1) a thorough personal scrutiny of every paper or files should be made before passing orders or drafting a report to their superiors;
- (2) an imaginative effort to find out whether the matter before them is likely to have had a previous history or whether a situation similar to the one dealt with in the file would have arisen in the past should also be made;
- (3) it should be ensured that proper disposals are given to cases and that the numbers of the previous and subsequent disposals, are duly noted on the back of the disposal jackets;
- (4) a thorough study of the file should be made with a view to finding out whether there is evidence in the file itself suggesting that the matter had been considered on an earlier occasion;
- (5) care should be taken to ensure that proper titles are chosen for the final disposals, to facilitate subsequent identification and tracing of the disposal;
- (6) it should also be ensured that prompt preparation of indices of disposals is made; and
- (7) indices should be consulted before notes are put up.

The Collectors of all districts are requested to acknowledge the receipt of this Board's proceedings on early.

IX; Drafting.

50. *Title to be written at head of draft.*—At the head of every draft letter, proceedings, or memorandum, the title must be written. It should be framed and arranged exactly like an index file. (See the section on indexing below) in a letter this will come after the word "Sir," "Madam" or "Gentleman." On no account are titles or "purports" to be written on the backs of letters or proceedings, or on separate docket sheets attached to them. This traditional but absurd practice should be stopped in all offices. The title should come after the word "Sir," even when old C.F. 31 is used which provides a space for the "subject" at the head of the sheet and thereby wastes about a quarter of a sheet of paper. New C.F. 21 provides for the insertion of the title in the proper place. After the title, and separated by a line or a row of asterisks from the body of the letter, should come the number (if it has one) and date of any communication to which the draft is a reply, and also the numbers and dates of any other communications or files, the quotation of which may be helpful either to the issuing office or to any one to whom the communication is addressed or to whom a copy of it is sent. Thus, if the alienation of a piece of land to a municipality is sanctioned, and the proceedings are communicated to the Chairman and also to the Tahsildar, and to the Special Settlement Officer, the numbers and dates of the last communication in any correspondence that has been received from each of these officers on the subject should be given. Sometimes also the number of older correspondence from their offices on the same subject in previous years may be useful. Such references are of great help to the officers to whom the proceedings are sent because they enable them at once to trace the connected correspondence in their office.

51. *Examples of titles.*—The following illustrations will make the last paragraph clear:—

(1) A memorandum—

"Encroachment—Srikrishnapuram taluk—Nallur village—S. No. 466—Assignment—Chinnaswami Pillai (B)—Petition, dated 21st June 1921—Tahsildar's D. Dis. No. 1075/21, dated 1st August 1921.

"The petitioner must vacate the encroachment at once. The land will not be assigned to him."

(2) Proceedings—

"Transfer—Dry to wet—Tirunarayapuram taluk—Peraiyur village—S. No. 322—Krishna Ayyangar (D.)—Refused.

"Petition, dated 12th September 1920—Tahsildar's N. Dis. No. 398/20, dated 6th December 1920—Executive Engineer's No. 177, Irrigation, dated 6th June 1921.

"The land will not be transferred to wet. The petitioner is warned that if he uses tank water for it, prohibitory water-rate will be imposed."

52. *Form of proceedings.*—The old-fashioned method of drafting proceedings with a long preamble "reading" a variety of previous papers, including that on which orders were passed, and setting forth their purports in long-winded phraseology, wasted much labour and

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stationery. Often the result was that precisely the same matter was set forth at least twice; once (if not oftener) in the preamble, and again in the proceedings. The principle to be observed may be stated briefly thus: The order should be complete in itself. The title should appear at the head followed by such description (office of origin, current, or disposal number, date etc.) of the communications with reference to which the proceedings are passed, as will be sufficient to enable any officer to whom it is communicated to trace any previous correspondence on the subject in his office without delay.

53. *Enclosures to be minimised.*—The rule that every communication should as far as possible be complete in itself is to be strictly observed. It follows that the practice of enclosing in official communications copies of communications received from other officers, subordinate or otherwise, or from private individual should be avoided. No such copy is to be sent as an enclosure to any communication issuing from the office without the specific orders of the Collector. It has been the practice in many offices in the past, sometimes to issue meagre communications, which could not be understood without studying a mass of voluminous enclosures, and at other times to issue communications complete in themselves but accompanied by enclosures containing the same matter expressed—perhaps more than once—with more or less variety of form. The former method wastes the time of the officer addressed; the latter wastes both his time and that of the office from which the communication issues.

A somewhat similar point is that particulars should not be noted in the margin when it is as convenient—not to say more so—to enter them in the body of the letter.

54. *Office-copies, form-letters and proceedings.*—In a great many cases there is no need to keep an office-copy at all. To give only a few examples, in acknowledging the return of records, in submitting records, in replying to some simple question or request, it is generally quite immaterial what the precise form of the communication was. In cases of this sort, all that is necessary is to note briefly on the current file or the note file if there is one, or, if there is no note file and the communication has been returned in original, in the Personal Register, that a reply has been sent, and its gist. For instance, "Acknowledged. 12th February 1920." "Replied that we have no information. 14th June 1920." "Records forwarded. 1st July 1920." "Allowed time till 13th October 1920 (1st September 1920)." "Extension refused. 1st August 1920." This method is particularly applicable where a letter or memorandum or proceedings in a printed or duplicated form have been issued, as one then knows exactly what the form of the communication was. All that need be noted instead of keeping an office-copy, is the particulars entered in the blanks in the form-letters, etc., and the gist of anything added to it in manuscript. The use of such form-letters is a most important device for saving labour, and time, and opportunities for its extension should be watched for, especially and seized whenever they present themselves. The observance of these rules will save stationery as well as labour, not to mention space on the record-racks. In many offices an intelligent use of duplicators is not made. It seems to be thought that they are only of use when circulars have to be issued, whereas they should be used when ever communications have frequently to be issued identical in form and

only differing in particulars. Whenever possible, standardized forms should be printed and used for putting up notes and drafts and the Collector should continuously investigate the possibility of extending the use of standardized forms and should particularly look into the matter at the time of inspection of subordinate offices.

55. *Office-copies and fair-copies* to be typed together when possible.—Much time and labour is saved in simple cases the office submit a fair-copy and an office-copy simultaneously, typed together by the use of carbon paper. In simple cases the precise wording is more or less immaterial and, even if the grammar is not above criticism this is of little importance provided that there is no ambiguity. Moreover, if clerks are encouraged to take the risk of putting up a fair-copy they are likely to take more care over their drafting. They should also be quite capable of learning to draft correctly in simple cases. They can often find a precedent which they can more or less closely follow. They should also be furnished with stock paragraphs to be used either separately or in combination in simple cases. When it is a question of communicating some Government Order, or Proceedings of the Board of Revenue, which it is not necessary or desirable simply to send on with an endorsement, the simplest course is for the drafting clerk to make the requisite modifications and additions on the order or proceedings themselves in pencil, and the typist can then type office-copy and fair-copy together. Where they can be typed simultaneously, it saves the time of all concerned, from the Collector who is troubled with the file only once instead of twice, down to the clerk and the typist, one of whom at least is saved the trouble of making a separate fair-copy, whether in type or manuscript. Moreover, about a day's delay is saved when office and fair-copies are typed simultaneously.

56. *Unnecessary references and piecemeal references*.—No reference should be made to a subordinate officer, or to any one else, which is not absolutely necessary. No information should be called for from a subordinate officer, or from any one else, which can be gathered from the records in the Collector's office. Such unnecessary references may often be avoided by carefully consulting the index, and tracing and examining previous correspondence. Incompetent or lazy clerks are fond of asking unnecessary questions either to save themselves from trouble, or to get rid of the paper for the time being and so reduce the apparent pendency of papers. Moreover when a reference has to be made, great care should be taken to see that all the points on which a report is required are specified and that pro formas for sending replies, are prescribed wherever possible. A common and very serious fault, and a frequent cause of delay, is to call for information piecemeal, i.e., after one reference has been answered, a second is made which should have been embodied in the first. The faults referred to in this paragraph are characteristic of an inferior class of clerks, and also indicate inadequate supervision. It is for the Personal Assistant, the Satisfactory and Heads of sections to prevent them. The Personal Assistant or other officer who passes "Routine" drafts for the Collector must not perform his duties in a mechanical or perfunctory manner and must pay particular attention to the points referred to in this paragraph among others.

57. *Communication of orders on written representations*.—On every written representation received whether from a Government servant or a member of the public formal orders should be passed and a communication couched in courteous language should be sent, intimating the

decision. When a written representation is rejected the reasons in brief should invariably be indicated in the reply, unless the Collector or the head of office specifically directs will help to assure the recipient of the orders that his request has received due consideration and that it has not been curtly rejected. When the orders are to be communicated to the persons concerned through any other appropriate authority care should be taken to see that only the purport of the orders or so much of the text as may bear immediately on the representation (including the reasons for the decision) is communicated to the petitioner. The full text of the orders should not be communicated, if portions thereof are meant only for others.

58. *Nature of disposal and other particulars to be entered on the draft*.—On every draft must be noted clearly whether it is intended to issue as a reference or as a disposal, and the latter case whether it is to be an R, a D, a K, an L, or an N disposal. Great care must be taken to write these important letters and the section letters and all numbers very clearly, both on the drafts and the fair copies. This may sound obvious and superfluous, but cases have occurred in which much time was wasted owing to "L", having been written so as to look like "D" so that a disposal was sought for vainly in the wrong bundle—though one would have supposed that the letters L and D were sufficiently dissimilar. Another piece of carelessness is to wire "B" so as to be mistaken by correspondents for "13" so that in their replies they quote an unintelligible reference. It is the duty of all clerks and all section heads to initial the above letters in addition to any initials they affix in any other part of the file. These initials are to be understood as a certificate that the clerk or the section head has considered the proper method of disposal of the file. Where there is a note file, a note should end by referring to the proposed disposal of the file as R. Dis.; D. Dis.; K. Dis.; or L. Dis.

59. *Endorsements or N. references and disposals*.—Whenever possible and convenient, petitions and communications, official or unofficial, asking for information should be returned in original, with the reply or order, or the call for further information endorsed on them. The letter "N" prefixed to the number of a reference or disposal means that the papers are sent out in original when an "N" reference is made an "N" reference slip should be filled up and kept, to take the place of the file, unless there is a note file. Reminders received or issued on a paper that has been sent out with an "N" reference should be noted on the "N" reference slip or on the note file, as the case may be. The form of "N" reference slip will be found in Appendix B.

60. *Replies to reminders*.—Much time is wasted in sending replies to reminders that do not call for a reply. This is quite unnecessary, unless the reply to the reference has already been sent, and that so long ago that the receipt of a reminder suggests that it must have either gone astray or been mislaid or overlooked. In that case the point should be cleared up and if the matter is of any urgency a copy of the reply sent to the original reference should at once be sent to the officer issuing the reminder. If, on the other hand, a reminder is received from the superior authority, calling for a reply to such reminder, a reply explaining the cause of delay should be sent at once. In regard to reminders from Government and the Board, see paragraph 29 above.

61. Place of the draft in the file.—Drafts should be on a separate sheet of paper, except such disposals as "R. Dis.", "D. Dis.", "L. Dis.", "Communicated to", and very simple drafts which may be written on the last sheet of the current itself, if there is room. Drafts on separate sheets must be placed below the note file and above the current file. They must not be tagged to either. After issue, the draft will be tagged in its proper place according to chronological order in the current file.

X. Style in Notes and Drafts.

62. The following instructions will be observed in drafting and also in writing notes:—

(i) "Government" will be treated as a plural noun and "Board" as a singular.

(ii) The words "Instant", "Proximo", "Idem" and "Ultimo" are not to be used. They are not necessarily even abbreviations, and they possess no other recommendation. On the contrary, they lead to confusion and one has to take the trouble of looking at the date of the letter to find out what they mean. The names of the months may invariably be used instead.

(iii) "The same" must not be used instead of "it" or some other simple word.

(iv) Ver must the expression "the undersigned" be used. It is very ugly and usually, or often, inaccurate, as the person who signs is often as a matter of fact not the person to whom the expression "the undersigned" is intended to refer, e.g., the person who "view with displeasure", etc., is the Collector, but the person who signs is the Personal Assistant.

(v) While avoiding slang, one should aim at an easy natural style as near as possible to spoken English. Clerks usually write in a style in which they would never talk, however modest their proficiency in that language. Thus they habitually use such needlessly formal words as "therein" and "thereon" instead of "in it" or "on it", and they have a strange preference for passive verb over active verbs ("It is not understood" for "I do not understand", "It should be reported" for "The Tahsildar, etc., should report") and for nouns over verbs ("the date of issue of the order should be reported by him" for "he should report when he issued the order"), peculiarities that make the style at once vague and clumsy. They use such phrases as "make their assessment" instead of the simple verb "assess". They also prefer long words to short ones ("purchase" to "buy", "commence" to "begin", and "omitted to" or "failed to" to the simple "did not"—the two latter are very common) and often insert words or phrases which add nothing to the meaning ("cases of inams" = "inams", "building purposes" = "building", "make enquiry" = "enquire"). Where "omit" by itself is proper and sufficient, clerks display their love of the redundant by such phrases as "has been omitted to be registered". Another widespread error is the use of "for being" instead of "to be", and "for doing" instead of "to do" ("returned for being stamped" instead of "to be stamped"). If the Collector orders that a clerk should be punished "for being impertinent" it does not mean "in order to make him impertinent".

(vi) Foreign or classical words and expressions should be avoided as far as possible, and in particular "infra" and "supra" should not be used instead of "below" and "above". They are in no way superior to their English equivalents. Nor is "vide" preferable to "see" or "please see". "Please vide" is ridiculous. Instead of "bona fide" or write "genuine", hideous hybrid words such as "field war" should always be avoided. Convenience is not a sufficient excuse for jargon of this sort. Vernacular words should only be used when their meaning cannot be expressed equally well in English. There is no object in interlarding what is supposed to be English with terms like "Bhaustithi". Short sentences are in accordance with the genius of the English language. "The Collector's attention is invited to B.P. . . . He is requested . . ." is better than "The Collector's attention is invited to B.P. . . . and he is requested". "In cases in which" is a clumsy phrase for which "when", "where" or "if" can usually be substituted. The word "necessary" is usually superfluous in such phrases as "the necessary entries", "the necessary corrections", "the necessary instructions", etc.

The vague and ugly phrase "do the needful" should never be used. Either state definitely what is to be done or say "do what is necessary" or something of that sort. The word "avail" is a very awkward one, as it is a reflexive and also takes "of" after it. It is better avoided. Moreover, if you do use it, you must not say "the leave was availed of" or "I availed of the leave", still less "he is permitted to avail the holidays". You must say "I availed myself of the leave" and so on. But why not simply say "took the leave"? "Available" also is a bad word. Like most of the blemishes in Clerical English, it is apparently cherished for its vagueness. The Secretary was once told in the Board's office that a register was "not readily available". This might have meant many things, for example, that the book was needed for reference by one of the Members, or had been sent somewhere out of the office, or was locked up and the key was elsewhere. The fact was that the register had been lost. It is very annoying to have one's work increased by having to send a note back to ask what it means.

(vii) "Split-infinitives" should be avoided, that is to say, write "kindly to state" not "to kindly state". A very common, and equally objectionable feature of official communications is a similar splitting of other verbal phrases, for instance "The Collector will, in the circumstances now stated, be requested" is more like German than English. It is quite as easy to say "In the circumstances now stated, the Collector will be requested to . . ." Do not write "marginally noted" which could only mean "having marginal notes". Write "noted in margin". Similarly "plan-marked" could only mean "marked in plans" (Compare "pock-marked") and "plaint-mentioned" neither does nor possibly could mean anything.

(viii) Instead of such a phrase as "the figures for 1914, 1915 and 1916 were 256, 257 and 348, respectively" which is confusing, write "the figure for 1914 was 256, that for 1925 was 257 and that for 1916 was 348". This is little, if at all, longer and is perfectly clear. "Letter" should also be avoided as constant sources of confusion. Slipshod abbreviations such as "nave", "nava", "nava", "nava" are

used Do not ride any phrase to death. Some clerks begin every letter with the phrase "with reference to". It is better to vary the phrase so as to make it more definite. Say "In reply to", "As directed in" and so on; or begin in narrative form "in their order". Government directed. Avoid the phrase "with advertence to".

"Who all" and "what all" are not English but translations of Tamil phrases for which there are no exact English equivalents. In ordinary English "in case" does not mean the same as "if". "I shall take my umbrella in case it rains" means "so as to be prepared for rain". Not "as well as" mean the same as "and". It is much more emphatic. It would be absurd to say "a man was 5 feet 8 inches high as well as 21 years of age". But you might well say that he "was a good painter as well as a remarkable musician". The unusual nature of the combination is here emphasized. Clerks are very fond, however, of writing "as well as" for "and", and "in case" for "if", presumably owing to their preference for a longer expression as such. "In case if" is a stage further on the downward path. "I am unable to" for "I cannot", and "hand over" for "give" are other common examples of the preference for the longer phrase. "By the time" is sometimes wrongly used for "then". "By that time" means "then". By the time that means "when". Always be as definite as possible. Some examples of this rule have been given above. Use the first person rather than the third as a general rule. The most appalling perversion of the third person construction is the formula "Has the honour to enquire, etc., . . ." without any subject. "As such" is often misused. It is correct to say "Mr. A was then Sarishtadar and as such was bound to report . . ." but "Mr. A was not then the Sarishtadar and as such he is not to be blamed" is meaningless. "While such, being the case" is a familiar embellishment of criminal complaints, etc. "While" is here redundant. Vakils and Sub-Magistrates are fond of writing "the witness would say", meaning that he did say it but that they don't believe him. Apparently this is due to a dim recollection of "would have us believe" or some such phrase. "Would" implies either a desire to do something, which desire was not fulfilled, or that something has not occurred but would do so in certain circumstances. Tenses and moods are misused in almost every note or draft. The misuse of "had" is one of the commonest errors. The pluperfect "had" is rightly used to emphasize the priority of one event in the past to another. It is correct to say "I had gone to bed when the house caught fire" but senseless to say "I had gone to bed at 10 O'clock last night"—("I went" is correct)—unless the meaning is that you had gone to bed before 10 O'clock. Clerks also use the present for the incomplete perfect. e.g., they write "I am record-keeper from 1906", "I have been record-keeper since 1906" is correct. "Government press for a reply" should be "Government are pressing for a reply". "The following men now act" is wrong. It should be "are now acting". "Act" means "usually act" or "habitually act", "are acting" emphasizes the fact that they are doing so now. The future is often misused, owing to the unintelligent copying of Board's and Government Orders. In a Board's Proceedings the phrase "The Collector will be directed" is appropriate because theoretically it is a direction by the Board to its Secretary. It is senseless in the proceedings of a Collector. Similarly, "I am to say" is appropriate in a letter from a Secretary writing under instructions, not in a letter issued by a Collector on his own authority. "Must have" is sometimes misused for

"should have" or "ought to have". "Must have done it" means that he certainly has done it. Clerks use it to mean that he has not done it but should have.

(b) Clerks commonly misuse "till" in a way that is positively misleading. "No reply was received till January 1st" implies that a reply was received on January 1st; but clerks use it meaning that even on January 1st no reply had been received. To convey this latter meaning "up to" with the pluperfect is the correct English.—"Up to January 1st, I had received no reply". Distinguish "All the stamps have not been punched" which is ambiguous from "Not all the stamps have been punched" or "the stamps have not all been punched", phrases are commonly confused. The Tahsildar has yet to collect Rs. 1,000" is not ordinary modern English. "Still has" is correct. "Yet" may be used with a negative, e.g., "has not yet applied" is only used with a positive verb in special phrases such as "I have yet to learn". "So" is not equivalent to "very". Clerks write "the peon is so impertinent." "I warned him so many times" meaning "very impertinent", "very often". "Not so bad" mean "rather good", but this is a colloquial phrase. Similarly, "to" has generally a relative sense, that is, it implies excess relatively to a certain standard or object, not absolute intensity—so to speak—(except in a few colloquial phrases, such as "it is too bad"); but clerks commonly write "it is too hot" meaning "it is very hot". The verb "hope" implies pleasurable anticipation. Clerks use it sometimes instead of a neutral word such as "think", and hereby produce comically inappropriate phrases such as "I hope your honour is ill". Omission of articles (a, an, the) is a common and ugly fault. It is permissible in a telegram for reasons of economy—not elsewhere. But articles must be used correctly. Clerks write "appellant is the inhabitant of Puthur" which implies that there is only one inhabitant. "An inhabitant of Puthur" is correct. "This is serious omission" should be "This is a serious omission". "As to" is a common redundant form, e.g., "The Tahsildar is directed to report as to whether", alone is sufficient. So "as against" or "as compared with" are commonly used in comparing figures, where "against" or "compared with" are sufficient and correct. It is correct to say "as compared with the last harvest, the yield was poor" but not "the yield was 25 naye paise as compared with 50 naye paise last year". "As" means nothing in the latter phrase. Pseudoaccuracy account for much unnecessary verbiage. say "The Tahsildar is requested to report the number of cases if any". If there are none, the Tahsildar will say so. In the same way it is unnecessary to say "The Deputy Collector is requested to report whether it is advisable or not to . . ." The use of the word "ask" instead of "order" or "direct" produces a curiously impotent effect when a lower subordinate is referred to. "The Revenue Inspector may be, asked to report" sounds silly.

On the other hand, the use of such phrases as "at all", "care to", "in spite of" sometimes sounds needlessly discourteous, as well as unidiomatic. "In spite of 3 reminders, the Tahsildar has not at all cared to reply" is rude as well as un-English. "It will be enough if the Tahsildar . . ." is not English.

agree or tally. You cannot "agree" figures or "tally" them. Generally use unpretentious words rather than pompous ones. "I went to camp" not "I proceeded" (almost universal in clerical productions). "buy" not "purchase", "live" or "dwell" not "reside". Clerks also for some curious reason love the word "portion". "Part" is much more usual in English. "Portion" has some special meanings, e.g., "Marriage portion." Similarly, "instead of" is much more usual in ordinary English than "in lieu of", which is a phrase used mainly in legal documents. "Moiety" is another legal word which should not be used for "half". "Stamp" is the ordinary English word not "label"; and "envelope" or "letter" not "cover". You cannot say "He told Expressed that he was unwilling". It must be "he told me that he was unwilling," "he expressed his unwillingness." He expressed himself strongly. "I know how to speak English" is wrong. You must say "I know how to speak English" Enough of rumour is not English say "enough money." "Of" follows "enough" when for any reason it is necessary to use "enough" as a substantive, e.g., "I have had enough of this," "I don't know enough of the language to ..." but "I know enough English to ..." "None" for "no one" is obsolete or poetical. Do not write "None made any offer" but "no one made any offer." Do not say "there is no any paper" but "there is not any paper." Do not say "this is not used by any" but "it is not used by any one." Do not say "this is known to all" but "everyone knows this." "There is no use of sending" is wrong. It should be "it is no use sending," "it is no use to send" or "there is no use in sending." Do not qualify expressions needlessly. To do so produces a flabby emasculated style. Clerks often write "this is not quite satisfactory" when they mean that it is "very unsatisfactory." Similarly, they put in words like "it seems" and "it appears" when there is really no doubt. "He was absent in his house," meaning that he was elsewhere than in his house, is a contradiction in terms; "Absent from" is correct, but the ordinary English would be "he was not at home," or simply "he was away," or "was out." "Also" is misused with negatives. "He did not address the letter and did not also stamp it" should be "nor did he stamp it".

(xi) "He puts himself up at ..." or "He is put up at" are wrong. The correct English (and it is colloquial) is "he is putting up at." "Wooden piece" for "piece of wood" is a common error. Similarly, clerks write "match box" for "box of matches." A "match box" may have no match in it. It is simply a box intended to contain matches. A "box of matches" is a box containing matches. "I enquired enquired into the witness" is another frequent mistake. You "examine" a witness and "enquire into" a case. But one does not "investigate into a case" one "investigates it".

"Male member" should not be used to mean "male" or "man". You can say "the male members of my family." Do not say "my family members" but "members of my family".

Clerks use "through" meaning "past", and "cross" meaning "went past", e.g., "I went through the temple", or "I crossed the temple". You "cross" a river or a road when you go from one side of it to the other. Do not use such phrases as "has breathed his last" or "is no more," for "is dead." It is high time to do so and so is an idiomatic English phrase. "As it was high time, the court adjourned the case till next day" is not English.

Tahsildar need only". Avoid pretentious words such as "penultimate". "Last but one" is quite good enough. "Digit" is a hideous word. "English and Tamil" is more definite.

I have the honour to request that you will be so good as to furnish me with information as to whether "is the sort of stuff that clerks revel in (and yet they complain that they have too much work)" "I have the honour to enquire whether" means exactly the same and is not unduly curt. Never use several words where one will do. Do not write "make an application" but "apply". A clerk will write "a label of the value of naye-paise fifty only" instead of "a fifty naye paise stamp". Such inversions as "naye paise fifty" and addition of the word "only" after any sum of money are in place in a bill or cheque—not elsewhere. "In this connexion" at the beginning of a sentence is a favourite bit of hackneyed padding. It means nothing at all. "In turning herewith" is a favourite but ugly type of opening phrase. It has been aggravated by making the subject of the main sentence different from the implied subject of "turning" or by changing to the passive construction. You can say "In returning herewith the statement to point out", "You must not say "In returning herewith the statement received with his letter" the Deputy Collector is informed". But this is quite common! On the other hand, such phrases as "Turning to paragraph 1 it may be observed" and so on ("Regarding", "Concerning", "Constraining", etc.) are unobjectionable though "Turning to paragraph 1, I may observe" is no doubt more strictly correct.

(x) A needless anxiety to avoid repetition gives rise to various faults. Sometimes, instead of repeating a man's name, a clerk will say "the individual" which is very ugly and, also bad English. The uses of "former and latter", "respectively" and "the same" have been mentioned already and also come under this head. Clerks confuse "compose", "compos" and "consist" and their respective constructions. They write "the land comprises of three plots" or "is comprised of". The correct forms are the land comprises consists of composed of 3 plots. They also write "the old building was substituted by a new one". You can say "a new building was substituted for the old one" or "the old building was replaced by a new one". "Dispose it-off" is a common error for "dispose of it," also "tear off" for "tear up" and "stick to" for "stick in". (You can stick a thing "up" on a wall of course, but not "up" in a book.) "Stick up to" is used by clerks for "stick to" itself a slang phrase. "He stuck up to the agreement" is wrong. Clerks also write "slips have been pasted" and the "papers have been stitched" where "pasted in" and "stitched (or preferably "sewn") together" are correct. To "leave off" means to stop. e.g., "It has left off raining". Clerks use it to mean "let go" "He left him off" in meaningless.

My Applicants His

mean "let go" "He left him off" in meaningless. "Applicants His" of appellants "To list" in the sense of "make a list of" is not good modern English. "To list" means either "to listen" (poetic) or "to desire" (old English, e.g., "The wind bloweth where it listeth") or "to learn" (nautical, e.g., "The ship listed sharply to port"). "Agree" and "tally" cannot be used actively. Figures may

"In view to do so and so" is wrong. You can say "with a view to reducing" meaning "in order to reduce," and you can also say "in view of these circumstances" meaning "having regard to them." "In view to" is impossible.

"The Tahsildar should insist on the Revenue Inspector to reply" is wrong. It should be "should insist on his replying."

"Address" is used by clerks as though it meant "ask". "Government will be addressed to reconsider their order" is, strictly speaking, meaningless.

"Government sanctioned a peon to the Tahsildar" should be "for the Tahsildar." "Petitioner wants that the land should be transferred" is wrong. It should be "wants the land transferred to the transferee".

XI. Disposals.

63. *Different kinds of disposals.*—Disposals are of the following classes:—R, D, K, L, N, and F.R. (Retain) Disposals are those that are to be retained permanently, but reviewed after 30 years and destroyed if not required. D. ("Destroy.") Disposals are those that are to be destroyed after ten years (in a few cases after twenty) as laid down in the Board's Standing Orders. K. ("Keep") Disposals are those that are to be destroyed after three years. In ("Lodge") Disposals are those that are to be destroyed after a year. N. Disposals are those that are to be sent out in original (for example, when the disposal takes the form of an endorsement on a communication received from outside, which communication is returned, or forwarded, bearing such endorsement). F. Disposals are those that are filed (see Section on Filing below); All R., D. and K. Disposals are indexed, and therefore necessarily registered. Government Orders and Board's Proceedings marked "F" are registered but are not indexed. If marked "F.I."

Note.—No paper which requires action in the Revenue Department such as an application for land by whomsoever received should be marked N. Dis. F. (Dist.). A new case register number should be assigned to it.

64. *No disposal number under this system.*—Under the Disposal Number System—as its name implies—a fresh number was assigned to a file after disposal, and it was entered in a register, called the Disposal Register, or Disposal List. All this is done away with under the "Totenham" system. No new number is given to a paper on disposal, but the letter "R", "D", "K", "L", or "N" is prefixed to its "Current" number or it is marked "F". The same letter is entered in the disposal column of the Personal Register, with the date of disposal, and on the index-slip if the disposal is indexed.

65. *Disposal jackets.*—R. and D. Disposals are put into brown paper "Disposal jackets." On the out side of these are boldly marked the name of the department and office, the number of the current, preceded by the letter R. or D., the date of disposal, the number of pages in the file, the year of review if the file is a R. Disposal, and the year of destruction if the file is a D. Disposal to be kept more than ten years. Nothing else is to be written on the outside of the jacket, nor is the

despatch seal to be stamped on it. No purport or "Title" is to be written on the jacket. Dates of fair-copying, etc., are not to be noted on it. On the inside of the jacket the "Back" numbers (that is, the numbers of previous files bearing on the same subject or closely connected subjects, which are likely to be required for reference, should the disposal itself ever be referred to in the future) should be carefully marked; and similarly the number of the jackets of all marked as a "Forward Number" on the inside of the jackets of all the "Back Number" files. (This "Chaining" is most important. In the case of R. and D. Disposals, the subject clerks will attend to it. In the case of filed papers, the entries will be made by the record-keepers on the papers themselves as they have no jackets. K. and L. Disposals also have no jackets, but in their case no chaining is necessary. In the case of "N" Disposals either the gift or if the precise wording is important a copy of the "N" Disposal must be entered in the disposal column of the personal register.)

66. *Premature disposals.*—The practice of closing a current merely because it has been pending a long time and opening a new current is most pernicious and is strictly prohibited. Great care must also be taken that no communication to which a reply is expected is given a disposal. Such irregular disposals either falsify the statistics of pendency, or render it impossible to watch for and enforce the submission of replies to reference, or both. Such irregularities are very serious. On the other hand, a disposal should be given to every communication that closes a file. The practice of treating such communications as references, and subsequently recording them, is an absurd waste of time.

4-A. Additional member of the Appellate Tribunal other than a Judicial Magistrate
5. Procedure for assessment
7. Debtors having more than one place of business

67. *Keep and lodged disposals.*—Under the Disposal Number System, it has been usual to waste time in this way as a matter of course in the case of lodged files. Where a communication issues and after that the papers are lodged or closed it has been usual to issue the communication as a reference and then to put up the file again to be lodged or closed thus unnecessarily troubling the head of the office or some one on his behalf with the same file twice over. Such communication will be marked "K" Dis. or "L". Dis. and the papers retained in the office will be marked in the same way, and will be sent to the record room after the communication has been despatched, without any further orders.

68. *Call book.*—The orders in the next paragraph may be regarded as to some extent a qualification of the orders in paragraph 66 above.

69. The Board and Government sometimes call for a report to be submitted after a year or so, e.g., on the working of some rules, or on the adequacy of some establishment, or the need for retaining it. Sometimes the Collector may call for such reports from his subordinate officers. Such "calls" need not be kept "open" till the time to reply to them arrives. They may be closed soon as everything that can immediately be done has been done, and will then be entered in a separate register in Form VIII given in Appendix B so that they

may not be lost sight of. The same thing may be done when a paper cannot be disposed of till a suit is decided, which may take years, and in other similar cases.

No paper should, however, be transferred to the Call Book unless no action (not even the issue of reminders or the receipt and filing replies on it) is due in the office for a period of six months, whether that period ends with a half year or goes beyond it.

There should be only one common Call Book for the whole office, the entries in it being made consecutively with the letter and number of the concerned clerk against each entry. It should be in the custody of the tapal clerk who will be responsible for its proper maintenance. Cases should be entered in the call book only on the specific orders of the head of the office. In the Collector's office besides the collector and the District Revenue Officer the gazetted personal Assistant to the Collector may also authorise entries being made in the call book. The current number relating to the case should at the same time be rounded off in the new case register with the Call Book number and date noted in column 3 thereof. As soon as this is done, the file concerned should be put in a blue jacket loosely filed and sent to the record-keeper who will acknowledge it in the last column of the New Case Register and place it in a shelf in the record room reserved for the Call Book files and thereafter the file will be subject to the rules governing the receipt into and issue from the record room.

When the time for action as noted in column 5 of the Call Book arrives, the tapal clerk should prepare an extract and send it to the subject clerk in time for action. At the same time the current should be entered afresh in the personal register, the old current number being revived (i.e., re-entered) therein accompanied by a fresh new case number. Column 2 of the personal register should, in these cases, be filled up as follows:—

4847

3584

where 4847 is the new case number on revival and 3584 is the original current number. (In the correspondence taking place after the current is revived, the current number assigned at the revival should be quoted.) As soon as this is done the entry in the Call Book should be rounded off with the "fresh new case number and date of revival in the personal register", noted in the last column.

Suit papers at the stage at which they pass out of the Collector's hands should be transferred to a separate Call Book styled the "Register of Suits pending in Courts" which should be maintained in the form of the personal register given in Appendix B to the Manual with one page to a suit. This separate Call Book will be in the custody of the subject clerk who will be responsible for its maintenance. The suit papers also will be retained by him until they are finally disposed of. Subject to these modifications the instructions in sub-paragraphs 2 and 3 above regarding the maintenance of the Common Call Book will apply to the maintenance of the separate Call Book also.

70. *Periodicals*.—No periodicals should be entered in the Personal Register (except in the circumstances explained below) or be indexed, as such. Every periodical due to or by the office is assigned a number in list of periodicals. This number is a permanent one—that is, it does not vary from year to year. Where an out-going periodical is supplied from, or is identical with, an incoming periodical, the same number will be assigned to both the out-going and incoming periodicals. Ordinarily, an incoming or out-going periodical will merely be entered in the Periodical Register (for form see Appendix B), the only entries required being the number of the periodical and the dates of receipt or despatch of both. If any correspondence should arise in connexion with a periodical, a separate current will be opened in connexion with it in the appropriate Personal Register, and the number of the return will be entered in the "purpose" column in that register, while the current number will be entered in the Periodical Register in the remarks column. Reminders relating to periodicals will also be entered in the latter column.

The Periodical Registers should, where no case entered in it is pending, be set to the records and the acknowledgment of the record-keeper obtained on the first page of the new register.

Each subject clerk should maintain a Periodical Register for returns due to and from him. The clerk, in filling up the heading of this register at the beginning of the year, should leave sufficient space to allow of the complete entries for the year being inserted under one heading. This is particularly necessary in the case of returns which are received from a large number of subordinates and at comparatively short intervals, e.g., monthly or fortnightly. In such cases a number of pages may be required. Appendix B, Form XII, shows an economical way of entering a monthly return received from a number of subordinate offices. Printed or typed slips might be pasted in the Periodical Register for this purpose, if manuscript takes up too much space.

In order to check delays in the submission of periodicals, there should be attached to the front page of the periodical register of each clerk—a calendar showing by month and date, all the periodicals due from his seat and each section head should also keep a calendar of all incoming and out-going periodicals relating to his section, clerk-wise and date-wise and scrutinise the abstract every day and see that action is taken promptly. An advance list of periodicals should also be got prepared for each section at the beginning of each week with a view to enable the section head to watch the prompt receipt and despatch of periodicals.

71. *Periodicals not given disposals nor indexed*.—Periodicals will in no case be given a R.D.K. or L. disposal. They will simply be filed—that is, they will be arranged in an annual bundle in which their order will be determined by the periodical number referred to in the last paragraph. They need not obviously be indexed, as this arrangement is "self-indexing"—that is to say, one knows where to find a given periodical of any year without referring to any register, unless it be to refresh one's memory as to the number of the periodical required

XII. Fair-copying and despatch.

72. *Fair-copying*.—As soon as a draft has been approved, the clerk dealing with the file will send the approved office-copy to the Superintendent, Fair-copying Section, with all enclosures that are to accompany it. The clerk will first see that full instructions are noted on the draft, such as, whether it is a reference or a disposal and if a disposal, its nature, R.D., K.L. or N.; the person or persons to whom it is to be sent, and if the whole of it is not to be communicated to all of them, the portions to be communicated to each; the enclosures that are to accompany it; whether any, and if so, how many spare copies are required for any purpose; whether the communication should be sent by registered post and if so, whether the addressee's acknowledgment is necessary; and whether it is urgent, or very urgent. If it is a "Retain" or "Destroy" disposal, one of the two index slips prepared in accordance with the instructions in paragraph 109 below will be attached to the disposal. When final disposal are sent to the Superintendent Fair-copying Section, the clerk should obtain his initials in the last column of the Personal Register.

z 73. and 74. *Cancelled*.

75. The Superintendent, Fair-copying Section, will see that all the necessary instructions have been noted on the office-copy and whether in the case of a "R." or "D." Disposal, an index slip has been attached to it and will enter it in the Fair-copying Register. He will then give it to the typist to be typed, at the same time giving him any instructions that may be necessary or calling his attention to any point of importance. If any other papers have to be copied and sent as enclosures to the draft he will hand these over to the typist, with such instructions as may be necessary. The typist will type the drafts in order in which he receives them, except of course that urgent papers will take precedence of those that are not urgent, and very urgent papers of those that are merely urgent.

At the head of every fair-copy will be typed the words "In all future correspondence please quote number (here the section letter, clerk's number if there is one, and current number, preceded if it is a disposal by R., D., K. or L. will be typed) and the title."

76. The Collector and his Gazetted Assistants should make surprise inspections of the Fair-copying Section and investigate whether the fair-copying and despatch are done promptly and compare the stamp account with the actual stock forms, should scrutinise the papers in the despatching clerk's pigeon hole almirah. Such surprise inspection will keep the staff on their toes and be an effective safeguard against delay in fair-copy and despatch.

77. After signature the papers will be returned to the Superintendent, Fair-copying Section, who will hand them over to the despatcher for despatch. He will enter his initials and date of despatch in the proper column of the Fair-copying Register. Before despatch the papers will be tagged together in the usual way in a single file, arranged with the fair-copy on top, and beneath it any enclosures, statements, etc., that are to accompany it. Papers will be folded once lengthwise (except communications consisting of a single sheet of foolscap which may be folded twice breadthwise), and put into the smallest envelope that will conveniently hold them when so folded. Enclosures such as maps, sketches and plans which cannot be easily folded in book form, or are liable to be damaged by folding, must be detached from the file and sent separately.

78. *Envelopes, size, etc.*—Confidential papers must be placed in double envelopes, the inner one alone marked "confidential," and subscribed with the addressee's name and the outer one bearing the official designation and address of the officer for whom it is intended. All official communications to Government and the Board must be marked "urgent" in red ink on the envelope as well as on the communication itself. Letters, etc., to be sent by post must be weighed and properly stamped. They must also be franked.

79. *Valuables*.—Valuables intended for despatch to other offices will be put into envelopes or packets, in the presence of the Superintendent, Fair-copying Section. A description of such valuables must not be endorsed on the outside of the envelope; in fact the contents of "covers" (the numbers of the communications enclosed in them) should never be written on them. There is no advantage in doing so. A certificate of posting will be obtained for each letter or packet containing valuables, unless it is sent by registered post. Such certificates and the receipts for registered letters, etc., will be carefully filed in the Fair-copying Section.

80. *No despatch register*.—Despatch by post and local delivery book.—As stated in paragraph 23 above, no Despatch Register is to be maintained other than the Fair-copy Register. (Letters, etc., intended for officers and others living in headquarters will, as far as possible, be delivered by the office peons, and not be sent by post. They will be entered in the "Despatch by post and local delivery book," in which the signature of the person to whom they are delivered will be taken in the column intended for the purpose. The despatching clerk will examine the despatch by post and local delivery book daily, and see that the letters, etc., entered in it have been delivered and acknowledged.)

81. *Despatch-stamp*.—The despatch-stamp is to be stamped on the office-copy if there is one. In the case of "N." References, it will be stamped on the "N." Reference slip, in the case of other references of which no office-copy is kept on the Note file if there is one, and if there is no note file on the page of the current file on which the order to issue, or the gist of the reference is recorded. When an "N." Disposal is issued, the despatch-stamp will be stamped against the number in the Fair-copying Register if the disposal has been entered in it. If it has not been so entered, the despatch-stamp must be stamped in the disposal column of the Personal Register against the corresponding entry in the

case of an "X.N. Disposal" it cannot obviously be stamped anywhere, unless the disposal has been entered in the Fair-copying Register, which is practically certain never to occur. Instructions in regard to the maintenance of the stamp account will be found in paragraph 25 above.

XIII. Records.

82. *Arrangement of records after disposal.*—After a disposal other than an "N." Disposal has been despatched, the file will be sent to the record-keeper by the Superintendent, Fair-copying Section. The record-keeper will acknowledge it in the last column of the New Case Register. He will see that the files are in order, properly arranged with their pages numbered (the current file in red ink, and the note file in black ink, as already ordered—the pages will not be renumbered after disposal in one continuous series for current and notes), the jackets, if they are "R." or "D." Disposals, properly marked on the outside, and the back and forward numbers marked inside the jackets as directed in paragraph 65 above. He will also scrutinize the pages of the files for signs of stamps having been removed. He will detach the index slips from the R. and D. Disposals and file them in his bundles in the manner laid down in paragraphs 110 and 111 below. He will then put the disposals away in their proper order.

83. *Disposal bundles.*—There will be separate series of bundles for "R.", "D.", "K." and "L." Disposals, respectively, and in these the files, or papers, will be arranged in order of their current numbers. These will be of course not form a continuous series in any one bundle, but that is quite immaterial, and will not give rise to any difficulty in finding any particular paper or file if its number is known, and it is in proper bundle and in the proper place in the bundle. "L." Dis., P. (Distr.) disposals will be arranged in order of the distribution numbers.

The arrangement of "Field" papers will be explained below in the paragraphs on filing. After he has put a disposal away in its place the record-keeper will put away in their places any papers that were "put up" with it for reference, marking them as received back in the "Record Issue" Register. He will also remove the dummy slips put in their places on the racks.

84. *Filing.—Definition.*—Papers which are arranged in records, not in the R., D., K. or L. bundles according to their current numbers, but in special bundles according to their subjects, are said to be "filed". They should be kept loose, arranged according to their own numbers or chronologically, as explained below, between record boards, just as lodged papers were kept under the old system. Of these papers there are four classes which are dealt with below.

85. (i) *Government Orders and Board's Proceedings.*—A. J. Government Orders and Proceedings of the Board of Revenue on which no specific action has to be taken, or no action beyond communicating them to officers subordinate to the Collector for "information and guidance" (and very large numbers of such orders and proceedings are received in

most offices) will generally be filed. Government Orders and Board's Proceedings which contain reviews on periodicals or are connected with them may be filed with the connected periodicals, and those which are of purely ephemeral interest and do not deal with questions of policy and principle or important matters of fact may be given the appropriate disposal (generally "L. Dis." or "K. Dis." but occasionally "F.") which they would get if they did not emanate from the Board or Government. A separate bundle will be opened in the record-room for each series of Government Orders, or Board's Proceedings, e.g., one for Government Orders, Revenue Department; another for Government Orders, Finance Department; another for Proceedings of the Board of Revenue, Land Revenue, and so on. In these bundles, the Government Orders or Board's Proceedings be arranged according to their own numbers, that is to say, G.O. No. 100, Revenue, will come before G.O. No. 120, Revenue, and the latter will come before G.O. No. 136, Revenue, and so on.

86. *Filed papers not registered.—When indexed.* As already stated, these papers will not be registered at all in the personal registers though they will bear Distribution Register Numbers—vide paragraph 10. There is obviously no object in doing so. We register papers in order to watch correspondence relating to them, or in order to have a number to arrange them by in our records. In these cases, there is *ex hypothesi* no correspondence to be watched, and as for the arrangement of the papers, they already have their own numbers, which are just as convenient to arrange them by as any others. Such papers will be indexed if they are marked "I" by competent authority. Papers which are to be filed in this way will be marked "F". If they are not marked "F" by the officer opening the lappal, the "F". Disposal must be approved by the Collector, or officer signing for the Collector, just like any other disposal. After "F" the number of the "File" will be written boldly. A standardised list of "Record files" will be found in Appendix D. Each head of an office must follow this list. These papers will not be put in brown paper jackets, which is a mere waste of stationery and space.

87. *Saving of work compared with disposal number system.*—Under the disposal number system, every one of these papers was entered first in a Current Register, then probably in a distribution register, then in a personal register, in the first and last of which a purport (usually lengthy) was entered, then put into a jacket on which the purport was written again, then given a disposal number, and entered in a disposal register, in which the purport was written again and if of importance it was also indexed, and the purport was written again. It will readily be seen how much time and labour is saved by the new system.

88. (ii) *Periodicals.*—There will be a periodical bundle for each year, and in it the different kinds of periodical returns will be arranged in sub-bundles. The sub-bundles will be arranged according to the periodical numbers (paragraph 70 above) and the individual periodicals will be arranged in the sub-bundles, chronologically. With an outgoing return will be filed any in-coming return, or returns from which it is compiled, and correspondence that has arisen in connexion with it.

89. (iii) *General record files.*—Some other classes of papers should be dealt with on the same principles. These are either papers which it is convenient to keep together for purposes of reference (for example,

Papers relating to appointments and leave), or circulars and communications in respect of which the remark in the last paragraph about Government Orders and Proceedings of the Board of Revenue are applicable, or papers which would ordinarily be lodged, but which it is convenient to keep in a separate bundle to facilitate reference to them when it may be found necessary. Suitable opportunities for extending this system should be watched for as its extension saves work. In these General Record files, the papers will be arranged according to their own numbers when that is feasible—i.e., when the contents of a bundle consist of one series of communications with their own numbers,—and otherwise chronologically.

90 to 98. Cancelled.

99. (v) *Passport applications*.—Applications for passports and visas and corrections thereto should be registered in the personal registers of the clerk in the District Magistrate's office who deals with them in the ordinary course.

100. *Roneo number*.—Alpha system of filing.—This system may be used for confidential papers that the Collector keeps in his own custody and other papers that he wishes to refer to frequently. It is useful for demi-official correspondence as it enables such correspondence to be numbered without being registered, and to be found when required without being indexed. This system of filing requires special furniture in the shape of a filing case with one or more drawers in which files of foolscap size can be arranged vertically with a "compressor", that is, a sliding support to keep them upright. A vertical, as opposed to a horizontal system of filing, is one in which the files are not laid one above the other, horizontally, on shelves but are kept side by side, vertically. Under this system there is no separate index. The papers themselves are kept in numbered "folders"—card-board wrappers—line the cover of a book but with one flap projecting further than the other, and provided with tabs numbered either from 1 to 5 or from 6 to 9 and 10. These folders are placed vertically in the special case or drawer, back downwards. They are separated by a number of red cards called guides. There is a guide for a letter of the alphabet or for a sub-division of the alphabet according to the needs of different offices. The letter or the sub-division of the alphabet is shown on a celluloid tab attached to the top edge of the guide. There are cages numbered from 1 to 30 ruled on the guide. When the first paper is to be filed the appropriate guide is taken out and the subject of the paper is written in the first cage on it. For instance, if the subject were "Archeology", the guide bearing the tab inscribed "A" or possibly "A1 to A4" (according to the sub-divisions of the alphabet in use would be taken, and the subject would be entered in the cage numbered 1 on it. A folder would be taken, all the tabs except that bearing the same number as the case (viz. 1) would be cut off, the paper would be placed in the folder, and the red guide would be placed in the proper order in the receptacle with reference to the other red guides, and the folder next to, i.e., behind it. Should a paper of which the subject is "Arms Act" be the next paper to be filed falling under the same letter or sub-division of the alphabet "Arms Act" is entered in case 2, the paper is placed in a folder from which all the tabs except No. 2 have been removed, and the folder is placed next to folder No. 1, i.e., behind it. There is a blue miscellaneous folder for each guide. In this will be filed correspondence relating to subjects or correspondents for which or whom it is not worth while to open

separate folders. These blue folders bear the abbreviation "Mis." and the number of the corresponding guide card correspondence filed in them will also be numbered "Mis. No.—", the numbers being that of the folder. If necessary, here also the individual cases in a single folder may be given numbers. All the papers in a folder will not relate to the same individual case, though they will all relate to the same general subject. Papers relating to the same individual case should be tagged together. The subject of each such case should be noted inside the folder (there is sometimes a printed cage there for that purpose), and these subjects should be numbered serially. The reference to be marked on an individual out-going letter, and also on each letter received, will always consist of three numbers separated by dashes, for example, "12-4-5", where "12" is the number on the guide (it will be notified that they are numbered as well as lettered for this very purpose), "4" is the number on the folder, and "5" is the number assigned to the individual case within the folder, as just described.

101. *Confidential records*.—Confidential records which the Collector does not think it necessary to retain in his own custody will be kept by the Sarishtadar in an almira of which he will keep the key. They will be registered in the ordinary way but no title will be entered in the register. It will be replaced by the word "Confidential". Confidential correspondence with which the Collector deals himself will be filed either in the roneo number-alpha vertical filing case or in the Collector's confidential almira. The later should be divided into pigeon-holes. Each pigeon-hole should have a number (Roman) and be allotted to a certain general subject, e.g., "Titles", "Deputy Collector's List", "Political". A list should be kept in the almira, pasted on card-board showing the subject to which each pigeon-hole is allotted. In each pigeon-hole, the papers should be made up into one or more files, as may be convenient. These files should have sub-numbers (e.g., in pigeon-hole No. XIV, the sub-numbers will be XIV (1), XIV (2), and so on). The pages of each file should be numbered. An out-going letter will bear the number of the pigeon-hole, followed by that of the file followed by that of the page of the file where the office copy will be found (e.g., XIV-(2)-248, where XIV is the number of the pigeon-hole, (2) is the number of the file in that pigeon-hole, and 248 is the number of the page in the file where the office copy is to be found). There should be a card-index in this almira. Each card should bear the name of a person, or a subject, followed by reference to the papers in the various files relating to the subject or person in question, indicated as just explained (e.g., Ramaswami Ayyar, A.B.; [II-(3)-28, V-(1)-109 XIV-(3)-287].

102. *Demi-official correspondence*.—Demi-official correspondence which is kept by the Collector, and is not filed in any current file will be dealt with in the same way as the Collector's confidential correspondence. It will usually be filed in the roneo file as long as it is "current" or likely to be required for reference frequently, and after that either destroyed or transferred to the Collector's confidential almira. The roneo file will also be used to keep any other papers that the Collector may at any time require for reference, such as the Special Branch File, the Public Service Notification, the Establishment List, Office Orders, the Board's Income-tax Circulars, etc.

103. *Vertical filing of records.*—All records will be filed on the record-racks vertically, that is, side by side, on edge, not piled on top of one another (or "horizontally"). The vertical arrangement makes it much easier to take out records and replace them. Instead of having to take down a heavy pile of records, search for the one required, take it out, and then replace the pile on the shelf—one merely has to separate the files lightly to enable one to see their numbers, and can take out the file required without further disturbing the other. This is the obvious way to keep records. It is the way one keeps books in a library. No one would dream of keeping books piled in heaps, one on the top of the other, so that one could not get at one book without moving a few dozen others—and there is no reason why files should be arranged in such an inconvenient way either.

104. *Issue of records.*—Clerks are not to enter the record room and take out records for themselves. They must obtain records required for reference by sending the prescribed printed requisition slips properly filed into the record-keeper. On receipt of the requisition slips in the record-room; the record-keeper will see that the records are promptly taken out, that the slips are put in their places and that the records issued are entered in the record issue register which will be in Form XIV of Appendix B. The record issue register and the records taken out will then be sent to the concerned clerk who will at once acknowledge the receipt of the records in the register and return it to the record-keeper. When the record-keeper receives the records back, he will see that their receipt is duly entered in the record-issue register and that the requisition slips are returned forthwith. In case the record wanted is not found, the requisition slips should be returned to the concerned clerk with an entry to that effect. The clerks must return records that have been taken out for reference directly they are done with. The record-keeper is solely responsible for the proper maintenance of the record-issue register and he must see that the records taken out of the record-room and not kept back by clerks unnecessarily.

To ensure the regular and systematic return of records to the record-room, the record-keeper should prepare on the first of every month an arrears list for each section for all records which have been absent from the record-room for more than three months together with the name and designation of the clerk to whom each record was issued and the date of its issue. He should at the same time furnish an extract from the arrears lists separately to each clerk to enable him to check whether the files referred to are still with him and to return them when no longer required for reference. While returning the extract from the arrears list sent by the record-keeper, each clerk should certify against the entry relating to each record, that the record is physically available and it is still required for the file for which it was taken. The record taken for one file should not be transferred to another file, without the old requisition being replaced by a new requisition for the new file.

When the record-keeper has to get back a document which has been filed in a Civil Court, he should note on the requisition slip and in column 10 of the Record Issue Register sent to Civil Court, vide current No. . . . Such slips need not be renewed.

Clerks should return their arrears lists promptly to the record-keeper after taking the necessary action. The record-keeper should then compare the consolidated arrears list with the clerk's arrears list, carry out the necessary alterations in the former and submit both the arrears lists to the Collector on the 10th of every month or if that is a holiday or Sunday, on the first working day after the 10th.

105. *Custody of the key of the record-room.*—The record-keeper is on no account to take the key of the record-room home with him. He will each evening put it in a bag, seal it, and hand it over to the police guard or to the night watchman in places where there is no police guard. The office seal should be in the safe custody of the record-keeper after the closing of the record-room. The next day when the record-keeper or his assistant takes over the bag containing the key of the record-room, he should verify whether the seal of the bag is intact. The office seal affixed to the bag should be in the custody of the record-keeper. On no account the seal of the office should be made available to others. A register in Form XIII of Appendix B should be maintained for the purpose.

106. *Destruction of records.*—Records must be destroyed punctually after the periods prescribed for records dealt with under the disposal number system in the Board's Standing Orders. Records should be kept for a clear period of 1, 3, 10, etc., years (according as they are L, K, D, etc., disposals). In calculating the period of retention, the year of disposal, and the year in which they are actually destroyed should be excluded. Lodged papers will be destroyed after one year. No detailed list of them will be prepared, but a list of the classes of records to be destroyed. ("Lodged Disposals of 19 . . . D. Disposals of 19 . . . except Nos. . . . and so on) will be put up and approved by the Collector. The entry "D." before the disposal numbers will be altered by substituting "R." on the jackets of the files ordered to be retained permanently by the Collector. If the Collector orders that a "D." Disposal file should be retained not permanently, but till a certain year, the file will be transferred to the D. Disposal bundle of papers ripe for destruction that year, the fact being noted on the jacket. After the papers have been destroyed the Sarishtadar will certify at the foot of the list of records to be destroyed that the papers in the list have been destroyed, except such as have been ordered to be retained permanently or for a certain period, which files will be specified by their numbers. These lists will be carefully filed and preserved in the record room in a special bundle.

"The following instructions should be followed in the matter of review and destruction of R. Dis. files:—

Offices of the Revenue Divisional Officers, Tahsildars and Deputy Tahsildars.—The Revenue Divisional Officers, Tahsildars and Deputy Tahsildars should personally scrutinize the R. Dis. files in their respective offices which are 30 years old and record the results of their review in a list in Form XVII in Appendix B. The inspecting officers should make a test check during the course of the inspection and record their views in the list. The orders should be implemented only after the annual inspection of the office is completed.

Collectors offices. The Collectors should personally scrutinize the R. Dis. files in their offices which are 35 years old in respect of records prior to 1927 and 40 years in respect of records of subsequent dates and record the result of their review in a list in form XVII in Appendix B. After filling columns (1) to (5) of the list, it should be sent to the Secretary, Board of Revenue (Land Revenue) by the 15th January of every year (without the records). The list should be scrutinized in the Board's office with reference to the "Short titles" of the files and with due regard also to the fact that some files though not required for administrative purposes, may still be proposed for retention for historical purposes either at the Collector's office or in the Madras Record office. After the scrutiny in the Board's office, the list should be put up to the Members, the districts being allocated to them for this purpose, taking also into account the distribution of the inspection programme for the year. Each member may carry out a test scrutiny and then record his comments, if any. If the Member wants to check up any files before giving his decision, he can take the list with him when he visit that district next, or if he is not likely to visit the district next, or if he not likely to visit the district during the year, the scrutiny of the files may be entrusted to the Member who is going there soon. The Collectors should await the Board's orders on their lists before proceeding with the destruction. In the case of districts to be inspected in the particular year, the test check can wait till the inspection by the Inspecting Member.

107. Destruction of filed records.—Income-tax files and Abkari shop files will be kept for ten years. In regard to the general destruction of record files the Collector's orders should be taken annually. A list of such files of the previous year should be put up and his orders taken how long each should be kept. The year of destruction should then be noted on each bundle. Field Government Orders and Board's Proceedings will be regarded as "D." or "K" Disposals, if they have not been indexed, and as "R." Disposals if they have been indexed. Periodicals will be dealt with according to the orders in the Board's Standing Orders. The registers mentioned in Chapter V will be destroyed after the periods specified against them in Appendix J.

XIV. Indexing and Titles.

108. Introductory.—Indexing under the disposal number system.—Indexing is of the utmost importance. Under the disposal number system it was not at all satisfactory. There were no instructions laying down the general principles to be observed, and there was no comprehensive list of standard index headings. The work was left to a low paid clerk, and as the files were indexed after disposal his work was subject to little or no supervision. As he was without knowledge, instruction or guidance he naturally did the work very badly. Long rambling "purports" were the rule which told you much that you did not want to know, and probably omitted just what was important. They were not framed so that their gist at once caught the eye, and as the index was written in a volume instead of on slips or cards, they could not be arranged in strict alphabetical order. Finally, there were no definite orders as to what papers should be indexed and consequently rubbish was indexed in large quantities while important papers were as likely as not to be omitted.

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109. System described.—(1) Under the system here described the clerk has, when putting up a current for final orders to make up his mind whether the paper is one which requires—

- (a) a "R." Disposal, i.e., to be permanently retained,
- (b) a "D." Disposal, i.e., to be retained for ten years,
- (c) a "K." Disposal, i.e., to be retained for three years,
- (d) a "L." Disposal, i.e., to be retained for one year.

and must indicate by means of these signs the method of disposal he considers necessary.

Note.—All "R." and "D." Disposals must in any case be indexed.

(2) As already explained in paragraph 58 above, if in the duty of the section head to initial the above entries in token that he agrees with the method of disposal suggested or in case he does not agree to revise the entry.

(3) On return of the file with final orders the clerk must prepare index slips in duplicate and note upon them the current number and the nature and date of disposal. Thereupon one slip will be attached to the disposal and sent to the record-keeper through the copying superintendent as described in paragraphs 72 and 82 above and the other kept by the clerk. Thus each clerk has an index of his disposal files which he should arrange alphabetically and to which he can refer at any time in order to find out whether such files have any bearing upon his current work.

(4) The index title will correspond with the heading of the final draft and it should ordinarily be identical with the entry made in the personal register on registration as described in paragraph 30 above. When these entries are found, when the file is ripe for disposal, to be unsuitable, the original entry in column (4) of the personal register should be re-written in red ink. The orders of the head of the section should be obtained for such revision. Great care should be taken to see that the heading and title as finally drafted comply with all the requirements of an index title as explained in paragraphs 114 to 125 especially as regards major head and arrangement and the slips should be written legibly.

110. These titles are prepared in accordance with certain definite rules, which will be found in the succeeding paragraphs, and a voluminous and exhaustive list of standard heads has been compiled which will be found in Appendix A. Adherence to these rules, and to the list of standard heads will ensure that the index titles are prepared on reasonable and consistent principles, that they are so framed that their gist catches the eye at once and that they are susceptible of strict alphabetical arrangement. Such an arrangement of the titles is rendered possible by the system of writing each title on a separate slip. These slips are punched with two holes by means of which they are filed in strict alphabetical order with two of Mr. Tottenham's special index tags between two little card-board covers for binders similarly punched. They are thus filed on the loose-leaf system which permits of a fresh leaf being inserted in its proper order at any point. The two tags are threaded through from the same side so that the two cross tags are at the bottom. The other two ends are tied in a bow on top. These index volumes are kept in wooden trays.

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111. *Filing of index slips.*—In the record room the slips are filed in one combined index for the whole office. When one of these little volumes of slips becomes so bulky that the tags cannot easily and quickly be passed through it, it will be broken up into smaller volumes. Each such volume will be labelled, e.g., "A-1, A-L" or in the recorder's index simply "A-C." It will be noted that the slips will be filed in one continuous series till the index is printed or typed which will be done annually. It will be printed or typed as the case may be direct from the slips. After it has been printed or typed the "R." and "D." Disposal slips will be destroyed.

112. *Titles prefixed to all drafts.*—The title is written on every draft (after the word "Sir" or "Gentleman"), as already mentioned, and if a current is indexed it is marked "I". Thus, instead of the indexing being left to the discretion of a junior clerk, and that without supervision, it is constantly brought automatically to the notice of the heads of sections, the Sarishtadar and the Collector, who see on every draft the index title, and can modify it if necessary. They can also see whether a file has been indexed on receipt or not, and there is a hard and fast rule that all "R." and "D." Disposals are to be indexed, so that there are satisfactory safeguards against important papers being left unindexed.

113. *Importance of prefixing title to all communications.*—It will be observed that the rule that the title of every letter, etc., should be written at the head of it, is of great importance from more points of view than one. It is an assistance to person to whom the letter is addressed, it is an assistance to the issuing office if the correspondent quotes it, as he is requested to (see paragraph 76) in any subsequent communication, and it enables the indexing to be properly supervised. The rule must not therefore be regarded as a mere bit of meaningless red tape but must be strictly and invariably obeyed. Owing to the absence of titles, brief intermediate communications, and sometimes even more important communications, received from other offices, are often unintelligible in themselves. One has to send for the file to understand what they refer to. Similarly, if a letter is received from outside which quotes only the correspondent's number, but not that of the receiving office, there may be some little difficulty in tracing what it refers to especially if the subject is not apparent on the face of the letter, whereas if the number in the receiving office is quoted the file can be traced at once. It is a rule of the first importance when addressing anyone always to quote his number if any communication has previously been received from him on the subject.

114. *Title and head defined.*—In the following paragraphs detailed instructions are given for the preparation of titles. It is to be remembered that even if a communication is not indexed it is to have its title, and that title is to be prepared exactly as if it were intended for incorporation in the index.

The entry in the index relating to an individual paper is called a "title". The important word that is placed first in the title, by which its alphabetical position in the index is determined, and on which primarily depends the possibility of finding the title is called the "head."

115. *Head must be (a) obvious, (b) distinctive.*—The first thing to do when writing an index title is to select your head. The head must be

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a word that will naturally occur to anyone who wants the papers. It must not be too wide. For instance, to index all the petitions received in a Collector's office under the head "petitions" would be absurd; though orders of a general nature relating, let us say, to the way in which petitions should be dealt with, would be appropriately indexed under that head.

116. *Consistency essential.*—Standard heads and sub-heads under authorised additions forbidden.—Next in selecting your heads you must be consistent. Even if your heads are badly chosen, so long as you are consistent in your use of them less mischief will be done than if they are in themselves better chosen but papers relating to the same subject are indexed sometimes under one head and sometimes under another. Consistency can only be secured by prescribing a standard list of index heads and sub-heads. Such a list is given in Appendix A. A copy of the list will be in the hands of every clerk. Clerks must constantly refer to the list. No head or sub-head may be used in any circumstances whatever unless it is included in the list. If any addition to the list, or any modification in it, is found necessary it may only be made with the sanction in writing of the Collector. Additional legal heads may, however, be selected if required from the lists at the beginning of each volume of Woodman's Digest.

117. *Use of heads and sub-heads.*—In the list some of the heads have their sub-heads printed under them. A head may be used alone or in combination with such a sub-head. Such sub-head may not be used without a head. This rule is subject, however, to the instructions printed at the head of the list. Any head may, if appropriate, be used as a sub-head under another head. For example, "Budgets" may be used as a sub-head under "Land Revenue" or "Abkari," etc.

118. Under important and wide heads large numbers of sub-heads will be required. Every such sub-head must either be a head found or such sub-head in the list, or one included in it under proper authority as laid down above.

119. *Use of "General" as sub-head.*—It has been said that a head may be used alone. The smaller ones will be chiefly so used. Under the larger heads there will be some papers of a general nature. For such, a sub-head "General" may be opened under any head with several sub-heads. But this sub-head must be sparingly used. No paper for which a more definite and suitable sub-head can be found should be indexed under "General". One legitimate use of the head is when a case falls under several sub-heads. Another is when it falls under none; for instance, there might be a Government Order dealing with the policy to be adopted in regard to abkari generally. This would have to be indexed under "Abkari—General" as it is of the utmost importance that a "General" or "Miscellaneous" sub-head under a head should not be used except for legitimate purposes as sketched above. Of course, "General" or "Miscellaneous" sub-heads may not be used as a head.

120. *Local Classification.*—Local classification should be adopted wherever possible. For instance, in indexing papers relating to assignments, leases, etc. of land, to land acquisition, or to encroachments, etc., the titles should be arranged thus: Main Head, Rank

(abbreviated, see Head-note to Appendix A), village, survey number (if known), petitioner's name, followed by his initials, purpose of the acquisition in an acquisition case, and finally any other particulars of the case or the nature of the order, e.g., "Assignment—Darikast—SVP. Tk.—Malli vge.—S. No. 489—Krishna Ayyangar (K.)—Refused".

It is specially to be noticed that in employing the local system of classification the larger area (the taluk) must come before the smaller area (the village included in it). In Malabar the arrangement will be taluk, amsam, desam. Cases in which the survey number is known will be arranged under the village numerically. That is to say, taking the slip given as an example above, all the slips relating to Malli village will come together, under Srivilliputhur (SVP.) taluk. Those slips relating to the village which include a survey number will be arranged first, in order of their survey numbers. Titles containing the same survey number will all come together and their order among themselves will be alphabetical, determined by what comes after the survey number in each title. Slips including more survey numbers than one will be arranged according to the first of such numbers (which must themselves be written in numerical order on the slip) but will come after all the slips that bear only that number. In very important cases that relate to more than one number a slip should be prepared for each number. After all the slips relating to a particular village that contain survey numbers will come slips that do not contain survey numbers, and these will of course be arranged strictly alphabetically.

121. *Personal papers*.—Personal papers relating to officials will be indexed under the name of the officer concerned. A proper title would be, e.g., "Subrahmanya Ayyar, D., Sub-Magistrate, Reduced." "Subrahmanya Ayyar" would be indexed under "S" and "Subrahmanya Ayyar, A." would come before "Subrahmanya Ayyar, D.". In indexing personal papers it is a special importance to remember that initials must come after names.

122. *Suits*.—Papers relating to "Suits" will be indexed under the head "Suits" thus first will come the place where the court sits, then the designation of the court, then the number of the suit, preceded by appropriate abbreviations "A.S." (Appeal Suit), "O.S." (Original Suit), etc. These abbreviations, will be arranged in alphabetical order, and under each the suits will be arranged according to their years and numbers. The years must come before the number "O.S. 1921—100" not "O.S. 100—1921".

123. *Bracketed heads*.—Heads printed in brackets in the list are not to be used as heads, but only if necessary as sub-heads under the alternative heads printed against them. They may not be used even so, if they are mere synonyms of such alternative heads. Thus, for example, under the head "Allowances", "Exchange compensation" may be, and must be, used as sub-head. Papers are not to be indexed under "Exchange compensation" used as a head. Similarly, papers relating to Land Improvement Loans are to be indexed under "Advances, Land Improvement". But "Cinematograph" is not to be used under "Bioscope" (the correct head) because they are synonyms.

124. *Arrangement of several sub-heads*.—The same title may contain more than one sub-head. The order in which these should be arranged is a matter in regard to which definite rules cannot be prescribed.

Generally speaking the wider and more abstract should come before the narrower and more concrete. The necessity for consistency must not be forgotten.

125. *Title proper*.—After the heads and sub-heads comes the title proper. This must be as brief as is compatible with expressing clearly the main subject of the file and some particulars of the individual matters to which it relates—so as to enable one easily to find the papers that one may require. Brevity is a merit in a title. If a title shows one at a glance, like a newspaper headline, the subject of the paper, it is good title. Unnecessary length is a positive evil in a title. It defeats the object in view. On the other hand, a title which is merely general is of little practical use, and if it does not distinguish a file from others relating to closely similar but not identical subjects, time may be wasted in taking out and examining several files, before what is wanted is found. The head or sub-head should never be repeated in the title proper.

126. *Wording and articulation*.—The title must consist mainly of substantives, adjectives (where indispensable) and participles. Minor parts of speech should be excluded as far as possible. That strict alphabetical arrangement may be practicable, it is essential that the title should be articulated, or broken up into members each consisting of as few words as possible, and each expressing an element in the subject-matter. Each member will begin with a capital letter, which will help to determine the alphabetical order and should be separated from the members preceding and succeeding it by a bold dash. It is no use to try to put too much into a single title. The title must indicate clearly but briefly one main subject of the order.

127. *Two or more titles when necessary—Cross-references*.—If an order deals with more than one subject, two or more complete titles under different heads may be necessary. But the same title must not be repeated under more than one head, either in its entirety or partially. Instead of this, where a subject falls under more than one head, and it seems useful to index it under each head, but there is no need for distinct titles under each head a cross reference or cross-references must be used, that is, the complete title will be written on one slip under one head, while on other slips, one for each of the other heads, will be written merely one of the other heads followed by "See so and so" (mentioning the former head). The same cross-reference must never be repeated.

128. *Arrangement of titles when printing*.—The same words must never be repeated and over again in successive titles in the index provided.

Make proper entries in the register and make these entries on every day. Cases for which notice is given should be brought to the notice of the...

making of arrears and delays.

It is the duty of the heads of check the personal registers and to take steps to ensure that every day the register is brought to the notice of the...

personal register should be checked by the section heads (including the Huzur Sarishtadar) every fortnight and by the Personal Assistant every month except during the month in which they are checked by Collector and by the Collector every three months. The section heads should check the personal registers in the presence of the clerk concerned and with reference to all his pending files. In a percentage of cases, the date appearing in column 3 of the personal register should be compared with the date stamp on the correspondence in the current file and with the date entered in the New Case Register. Any grave delay or irregularity will be reported to the Collector at once. If any file, whether current or disposed of, cannot be found when it is wanted, the Collector should be informed at once. It is essential that the Collector should himself examine the personal registers at frequent intervals, i.e., once in three months.

Each personal register should be accompanied by a running note-file which will last for the calendar year. The same running note-file should be used for the periodical register maintained by each subject clerk. Separate running note-file should also be maintained for other special registers which are checked periodically. The Collector, Sarishtadar and heads of sections will note their remarks at every inspection in the note-file and not in the registers. Questions asked in these notes are to be replied to within 48 hours. All the running note-file should be withdrawn from the clerks soon after the beginning of the next calendar year and kept in the record room for future reference.

132. *Arrear lists.*—On the first of every month each clerk should prepare an abstract of pendency in Form VII on a separate sheet. The papers to be entered in it, will be all papers received by the previous day and remaining undisposed of. At the same time he should prepare the detailed arrear list in Form X. All current which are over three months old, counting from the date on which each current was first entered in the personal register should be shown in the list. This list should not be written afresh each month, but currents which become three months old during the previous months, and which remain pending should be added while currents closed during the previous month should be ringed off. The list should be sent to the record room each January after opening a list for the new year by copying all pending items.

The abstract in Form VII should be prepared in duplicate. One copy should be sent to the Superintendent, Fair Copying Section, who will check it with the New Case Register and reconcile any discrepancies with the subject clerk. He will then have the abstract arrear list of the clerk copied into a list for the whole office and submit it direct to the District Revenue Officer and the Collector not later than the 10th of every month. The other copy of the abstract in Form VII and the detailed arrear list prepared in Form X should be submitted by the subject clerk or assistant to the Gazetted Assistant in charge through the section head. The Gazetted Assistant will carefully scrutinise the detailed arrear lists and take suitable action or give necessary instructions to the staff.

133. *Out-going returns.*—It is most important that periodical reports and returns should be submitted punctually. If they are delayed, dislocation is perhaps caused in several offices, and unnecessary correspondence is created. Clerks and others are too apt to regard delays

in submitting periodicals as the normal thing. Generally speaking, there is no reason whatever why periodicals should not be prepared punctually, and if there is a reason the authority to whom they are due is entitled to be told of it without having to ask. Heads of sections will go through the periodical calendar every morning as soon as they reach office, issue advance reminders to subordinate officers whenever they consider it necessary to do so, and take other steps to ensure that every return is despatched punctually on the appointed date. If any report or return from a subordinate officer, which is required to enable the district return to be prepared is not received in time, the clerk dealing with the subject will bring the fact to the notice of the head of the section at once. A report should then be sent to the authority to whom the periodical is due, stating the cause of the delay and the date by which the periodical may be expected. On every draft periodical, return or report submitted to the Collector, the date on which it should be despatched from the office will be noted in red ink in a conspicuous place.

134. *In-coming returns.*—The punctual receipt of in-coming returns must also be insisted on. If a return is not received by 2 o'clock on the date on which it is due, a reminder must be issued the same day. On all such reminders, the date on which the return was due will be boldly written in red ink. Whenever a periodical is submitted late by a subordinate officer, he is expected to submit with it an explanation of the delay. If he does not do so, he is invariably to be called on to explain (1) the delay and (2) the omission to explain it in the first instance.

135. *In-coming reminders.*—In regard to these see paragraph 29 above.

136. *Out-going reminders.*—When a draft reference calling for information from outside offices or submitting a case for the orders of a superior officer is put up, the head of the section should note on the top of the draft the date when the first reminder should be issued. After the draft is approved, the clerk should note the date in pencil in the last column of the personal register and also in the reminder diary, which should be maintained by each clerk, as instructed below, and see that reminder issues on that date. The reminder diary should be maintained by the clerk, one for every calendar year and the current numbers in respect of which reminders are to be issued should be noted against the particular dates. All officers while checking the personal registers should also check this register to see whether it is maintained up to date and whether action is taken on the dates noted in the reminder diary. If any reminder issued is not returned within a fortnight of its issue or if no reply is received within the time promised, the clerk should take the matter to the notice of the Collector. When a reminder is received, back the reply should be put up for perusal, the date of the next reminder being similarly noted in the reminder diary and in the last column of the personal register. The clerks should make use of the reminder diary to the fullest extent possible and check it every day to see whether action is due to be taken on any current on that day. Cases of inordinate delays in replying should always be brought to the notice of the Collector. In all reminders state the title of the

reference as well as its number and date should be noted. The dates on which reminders are sent should be entered in red ink in column 8 of the personal register and the current numbers in the reminder diary ringed off.

Subordinate officers should be encouraged to remind the Collectors in cases where the Collectors' orders are not received within a reasonable time on the reports or references sent by them, and the Sarishadar when opening or perusing the talap should be careful to note the receipt of such reminders and to enquire regarding the pendency which gave rise to them.

136-A. *Revenue business returns*.—To enable the Board to watch the progress of business in Collectors' office Collectors should submit to its by the 20th of the month following each half-year statements in the form given in Appendix F. The Superintendent, Fair-copying Section, is responsible for the preparation of this return. Similarly, Divisional Officers and Treasury Deputy Collectors should submit to Collectors by the 10th of the month following each half-year statements in the form given in Appendix G which should be reviewed by Collectors. A copy of the review should be submitted to the Board. From each Taluk office also including the offices of Deputy Tahsildars business returns should be submitted to the Divisional Officer who should review all the returns for his division together and send a copy of the review to the Collector. This return should be submitted to the Divisional Officer in the form given in Appendix H by the 10th of the month following each half-year. It is however open to the Collector or his Divisional Officers, if they think fit, to require returns at any shorter interval from any Tahsildar or Deputy Tahsildar.

136--B. *Settlement of audit objection*.—Prompt action should be taken on the Audit objections received from the Accountant-General and the objection statement should be returned punctually with replies within a fortnight. The replies sent to the Accountant-General, Madras, should be such as will enable him to adjust the items under objection without further correspondence. To ensure quick and steady progress in the settlement of audit objections the following instructions laid down in G.O. No. 773, Finance, dated 30th July 1960, should be strictly followed:—

- (1) Each statement of audit objection received should be dealt with in separate file. To each file an index in the form prescribed in Appendix K.III should be attached and entries made as and when there is progress in the settlement of objection.
- (2) The officer concerned should study a specified number of objections, daily according to a programme and take further action to get specific information from the subordinates, wherever necessary.
- (3) In order that there may be regular and steady progress in the work the officer concerned may prescribe a programme for submission by his office to him of one or more files every day so that all the pending files may be seen by him at least once in a month.
- (4) Replies should first be examined by the officer concerned and forwarded to the audit officer with his remarks or orders thereon.

(5) It is the responsibility of the concerned Personal Assistant to the Collector to ensure before replies are sent to the audit office, that action as reported therein has actually been taken by the subordinates. The Collector or the District Revenue Officer should review monthly by a periodical prescribed in Board's Proceedings Rt. No. 7979, dated 26th November 1952, the progress in the settlement of the audit objections and send copies to the Accountant-General, Madras, and the Board.

Note.—Instructions for the preparation and scrutiny of "Budget Estimate" "Revised Estimate" and "Control of expenditure" are available Appendix B-B.

MISCELLANEOUS

137. *Fort St. George Gazette*.—The Fort St. George Gazette will be circulated as soon as it is received to heads of sections, who must read it carefully and invite the attention of the Collector to anything of importance in it.

138. *Correction slips*.—Correction slips must be pasted into the books to which they belong within three days of their receipt in the office. Intelligence should be exercised in doing this work. If a slip cancels or modifies a part of a Board's Standing Order or any other manual, etc., the part cancelled or superseded must be scored out, and the number of the correction slip will be noted in the margin against it. The same rule applies when one correction slip cancels or modifies a previous one. When an isolated word or an isolated sentence is introduced in a paragraph, it may sometimes be convenient to enter it in manuscript.

139. *Personal files*.—(1) Personal files should be maintained for all members of the Subordinate Services. The personal files of Gazetted Officers, Tahsildars and Deputy Tahsildars alone need be in the custody of the Collector, those of officials below the grade of Deputy Tahsildars should be in the custody of the Personal Assistant to the Collector and those of the treasury and sub-treasury officials of similar ranks should be in the custody of the Treasury Deputy Collector. The Personal Assistant and the Treasury Deputy Collector should put up the personal files in their custody to the Collector, periodically, for writing his remarks. The authorities who should prepare and maintain them and those who should scrutinize them are specified in the statement printed in Appendix K-1.

(2) The personal files of lower division clerks of the Madras Ministerial Service should be made up of a few sheets of foolscap with a brown paper jacket tagged and sewn together. The period to which the remarks relate and the designation and name of the custodian officer should be clearly entered whenever an entry is made in the book. When a lower division clerk is accepted by the Collector as likely to be fit for promotion to the upper division, his personal file will be closed and sent to the Collector and thereafter the clerk's personal file will take the shape of a file of periodical reports.

The personal files of the members of the General Subordinate Service should be maintained on the same lines as those adopted for the Madras Ministerial Service.

In respect of all other officers of the Subordinate Service including lower division clerks considered fit for promotion to the upper division, the personal files will be just the files of periodical reports received on them.

(3) The periodical reports referred to above will be half-yearly, for probationers and annual for approved probationers and full members of the services. The reports should be written in narrative style and should contain information on the several points mentioned in Form I or II printed as Appendix K-II, as the case may be, or on as many of those points as possible or as apply to the particular services in question. One of the points to be mentioned in the report is the indebtedness of the officer reported on. It will be necessary to report on this point only if the officer's indebtedness will detract from his efficiency as a Government servant. Adverse remarks regarding personal character, conduct or honesty should be supported by the reasons for taking the view recorded, and if possible by reference to specific facts. An estimate that an officer is unfit for a particular rank should include the reasons for the estimate, and if possible a statement of facts in support of the estimate. It should not be founded on general impressions only.

(4) Reporting officers going on transfer or on leave within the year or half-year, as the case may be, should leave their remarks to be incorporated in the next report to be submitted by their successors. As a rule the outgoing officer should certify in the transfer of charge report that he has so far as is possible left his remarks for incorporation in the next annual or half-yearly confidential reports and the incoming officer should certify that he has received a copy of the remarks made by the outgoing officer. The reports should be submitted so as to reach the custodian officer on the 1st February or the 1st August every year according as the reports are annual or half-yearly.

(5) In the case of officers whose personal records are maintained in the shape of files of periodical reports and not in the form of books, a file of office copies of the reports sent by the immediate reporting officers and of the entries made by the custodian officers when they are also the immediate reporting officers should be maintained individually for each officer reported on. When a Government servant is transferred from the office of an immediate reporting officer, the latter should enter his remarks for the period subsequent to the last periodical report in the file of office copies and send the file of office copies to the head of the office to which the Government servant is transferred. It will be the duty of the head of such office to include a copy of these remarks along with his own remarks in the next periodical report submitted to the custodian officer. Before filling the reports, the custodian officer should enter his own remarks in cases in which he has personal knowledge of the work or conduct of the officer to whom the personal file relates.

(6) In cases where the custodian officer of a personal file disagrees with the remarks of the reporting officer, formal proceedings should be sent to the reporting officer for being filed in the reporting file.

(7) (a) Remediable defects in the character and work of an officer regarding which comments are recorded by his official superior in his personal file should be communicated to him so that he may rectify them.

A few obvious examples of remediable defects are tendency to delay papers, want of control over subordinates, inadequate knowledge of departmental rules and regulations, taking things easy and lack of application while examples of irremediable defects are 'deafness', 'stammering' and 'poor personality'.

(b) Only those defects need be pointed out which are within the power of the officer concerned to rectify.

(c) The Custodian Officers should communicate the adverse remarks about remediable defects as soon as possible and see that the acknowledgment of the Government servant for having received the communication is obtained and filed with the personal files at the time of their inspection of the subordinate officers under their control so as to ensure that the Custodian Officers have taken timely and adequate steps to communicate the adverse remarks in the personal files about remediable defects to the Government servants concerned, and acknowledgments obtained. Officers superior to that officer whomay have occasion to scrutinize the personal files may also direct the communication of adverse remarks recorded in them where it has not been done already.

(d) Great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning administered shall, having regard to the temperament of the officer concerned, be most beneficial to him. Where remarks are not communicated formally opportunity may be found to communicate them informally. In either case, the fact of such communication should be entered in the personal file of the officer concerned by the Custodian Officer.

(e) The Custodian Officers should communicate the adverse remarks to the persons concerned as soon as possible, either in whole or in part, after obtaining the approval of the superior officer. The Inspecting Officers should, however, scrutinize the personal files at the time of their inspection of the subordinate officers under their control so as to ensure that the Custodian Officers have taken timely and adequate steps to communicate the adverse remarks to the persons concerned, wherever necessary. Officers superior to that officer who may have occasion to scrutinize the personal files may also direct the communication of adverse remarks recorded in them where it has not been done already.

(f) Unfavourable remarks in personal files are not punishments under the statutory rules and for this reason no appeal lies against such remarks. But an officer may make a representation against any remarks of which the substance has been communicated to him, and which he feels to be unjustifiable. Such representation should be made to the authority charged with the duty of scrutinizing the officer's personal file. Where, however, the unfavourable remarks are made by the scrutinizing authority itself, the representation may be made to the next higher authority. The representations made against adverse remarks which were communicated to the officers concerned should be added to their personal files. A memorial to the Government will only be considered in the same way and to the same extent as memorial in regard to specific punishment.

139-A. Confidential records.—Confidential sheets should be maintained for all members of the subordinate services. Two sets of confidential sheets will be maintained: (a) District sheets and (b) Divisional sheets—

(a) District sheets will be maintained by the Collectors for all officers in the grade of Tahsildars, Deputy Tahsildars, Stationary Sub-Magistrates, Treasurers, Taluk Head Accountants, upper grade clerks (including upper grade clerks working as Revenue Inspectors), Huzur Head Accountant, Minor Irrigation Supervisors, Minor Irrigation Overseers and for such men in the lower division as have shown marked ability and whom he considers specially fit for promotion. They will contain a precis of the Divisional Officer's (including the Treasury Deputy Collector's) half-yearly reports and the Collector's own impression of each officer. They will not leave the Collector's custody nor will they follow subordinates to offices to which they may be transferred.

(b) Divisional sheets will be maintained—

(1) By the Personal Assistant to the Collector, and if there is no Personal Assistant, by the Collector, for the Huzur Sarishtadar, Huzur Head Clerk and for all clerks in the Collector's office. The Personal Assistant shall record his remarks periodically in the divisional sheets and send extracts of them to the Collector for being filed in the district sheets. Where there is no Personal Assistant, the Collector may, if so advised, entrust the maintenance of the divisional sheets of lower division clerks in the Collector's office to the Treasury Deputy Collector or to the Huzur Sarishtadar, but should record his own remarks on their work.

(2) By the Treasury Deputy Collector for the Treasurer, Huzur Head Accountant and all Accountants and clerks in his branch.

(3) By the District Supply Officer for all the subordinates working directly under him.

(4) By Divisional Officers for all Tahsildars, Deputy Tahsildars, Stationary Sub-Magistrates, Taluk Head Accountants, and upper grade clerks (including those working as Revenue Inspector) and Minor Irrigation Overseers in his division and for lower division clerks working in his own office.

(5) By Tahsildars, Stationary Sub-Magistrates and Deputy Tahsildars for all the lower division clerks (including those working as Revenue Inspectors) who are subordinate to them, and when such clerks are men of marked ability, they must send extracts to the Divisional Officers for their reference in submitting their half-yearly reports to the Collector on 15th January and 15th July each year. Divisional confidential sheets will follow subordinates whenever they are transferred.

Method of maintenance.—The records should be on loose sheets and not in the form of a bound register. The sheets should be arranged in alphabetical order and may be filed in a pad, pilot-file, box file or similar manner. Entries in the confidential sheets should be made half-yearly or as frequently as may be required and whenever there is a change of the officer maintaining them and should refer specifically to the merits or demerits of the subordinate and the period to which

the entry relates. The remarks should be full and clear and based on adequate grounds and not on off-hand impressions so as to enable a correct estimate to be formed of the character, ability etc., of the subordinate concerned. Whenever a substantive punishment is awarded, a brief reference to that also should be made. The name and designation of the officer making the entry should be appended to each entry. The sheets should be written or typed by the officers themselves and kept in their personal custody. When writing up the sheets in their custody, the Divisional officers should make use of the periodical inspection notes of the officer inspected by the and of all inspection reports (e.g., report on the work of Revenue Inspectors) submitted to them. They should where necessary obtain special reports from Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates about the subordinates working under them, twice a year on the 15th January and 15th July; the Personal Assistant to the Collector, the District Supply Officer, the Divisional Officers and the Treasury Deputy Collector should submit to the Collector copies of the entries made by them or their predecessors during the preceding half-year in the confidential sheets of all subordinates for whom the Collector maintains district sheets to enable him to write up his periodical notes.

When a subordinate is transferred from one division to another or from one office to another his confidential sheet should be brought up to date and signed by the officer in whose custody it is and sent by registered post in a sealed cover addressed by name to the officer who is to be responsible for its custody in future. If the transfer is out of the district, the sheet should be sent to the Collector who should then send it to the proper authority for custody.

The name of the subordinate should be written in bold letters at the top of the sheet and the remark should be entered as shown below:—

1930	..	Sub-Collector (X.Y.)	Remarks as to post held
			character conduct ability,
			etc.
1930-2	...	Collector (A.B.)	Do.
		Sub-Collector (C.D.)	Do.

and so on the name of the author of each remark noted in Block Capitals. Collector and Divisional Officer, should at the time of inspecting subordinate offices scrutinize the confidential sheets to ensure that they are maintained correctly and regularly. In cases where the Collector or a Divisional Officer disagrees with an entry in a confidential sheet maintained by a subordinate officer, it will not only be upon to him but will also be his duty to record his own views in the sheet as well. Failure to do so at the proper time will carry the implication that the Collector or the Divisional Officer as the case may be has agreed with that entry and he will then be estopped from urging anything he may have to say against the entry at a later stage.

140. Entries relating to conduct.—Entries relating to the conduct of members of the subordinate services will be made in their personal files referred to in paragraph 139 (1) above. No conduct sheets need be maintained in addition to the personal files. An authority awarding a punishment or commending the work of an official should, if he is himself the maintaining or reporting officer, enter the punishment or commendation in the sheet to be used for the next reporting period and

should, if he is not the maintaining or reporting officer, send copies of his order to the maintaining or reporting officer. The gist of these orders should be entered by the latter on the receipt in the sheet to be used for the next reporting period.

140-A. Preparation of confidential reports on Deputy Collectors.—(1) In respect of temporary Deputy Collectors and probationers, the confidential reports have to be prepared every half-year and in respect of approved probationers and permanent Deputy Collectors every year. The half-yearly reports are to be for the period from the 1st January to the 30th June and from the 1st July to the 31st December. The annual reports are to be for the period from the 1st January to the 31st December.

(ii) The half-yearly reports are due with the Board of Revenue on the 1st of February and the 1st of August every year, and the annual reports on the 1st of February every year.

(iii) The confidential reports should be sent to the Board of Revenue in duplicate.

(iv) The reporting officers should see that the report covers the entire half-year or the year, as the case may be. If a Deputy Collector has worked under two or more officers during the period of report, the reporting officer should extract the remarks left by the other officers concerned in the reporting file of the Deputy Collector for the above period and send the extracts to the Board of Revenue along with his own remarks so that the report covers the entire half-year or the year, as the case may be.

(v) In the case of Revenue Divisional Officers and other Special Deputy Collectors, instructions have been issued in P.P. Ms. No. 2107 (D), dated 13th November 1962, that as soon as the inspection of a Revenue Divisional Office is over, specific remarks on the basis of the inspection report should be recorded in the reporting file of the Deputy Collector concerned and these remarks should be extracted in full when the half-yearly/annual confidential report is sent to the Board. The impression to be recorded in the reporting file of the Deputy Collector on the basis of the office inspection should be brief and specific. It should refer to the personal contribution made by the Revenue Divisional Officer to the running of the office and the division and should not be a lengthy narration of routine defects in office procedure. Further, when more than one Deputy Collector has held charge of a Revenue Division during the period covered by the inspection, the responsibility of each of them for the good or the bad condition of the office and the reporting files concerned. If the Deputy Collector who had worked as a Revenue Divisional Officer during the year covered by the inspection has already been transferred elsewhere the District Revenue Officer/Collector should send their remarks based on the office inspection to the concerned custodian officer of the reporting file for being filed in the reporting file; and his acknowledgment obtained. The extracts from the reporting file referred to above should also be sent in duplicate.

(2) The confidential report should cover the entire half-year or the year, as the case may be. It is entirely the responsibility of the reporting officer from whom the report is due to the Board of Revenue on the prescribed dates to ensure that the reports are sent to the Board

of Revenue in a complete shape. In order to enable them to send such complete report, the reporting officers should take special note of the following instructions:—

(a) When Deputy Collector is transferred from one station to another, the superior officers of the former station should record his remarks on the Deputy Collector in the reporting file and promptly send the reporting file to the superior officer of the latter station and obtain his acknowledgment.

(b) If the reporting file is not so received, the superior officer of the latter station should remind the superior officer of the former station promptly and obtain the reporting file. On receipt of the reporting file, it should be immediately verified whether the superior officer of the former station has left his remarks and in case of any omission, the omission should be got supplied without any delay.

(c) When the officer under whom the Deputy Collector is working stands transferred, he should invariably record his remarks on the work of the Deputy Collector in the reporting file before he hands over charge.

(d) As soon as the successor officer takes charge he should scrutinize the reporting files of all the Deputy Collectors working under his control and verify whether his predecessor has omitted to record his remarks in any case. If there is any omission, the predecessor should be addressed by G.O. and his remarks obtained immediately.

(G.O. No. No. 1966, Public (Service), dated 14th September 1960).

141. Necessity to record year also, initials, etc.—Whatever a note draft or order is initiated or signed in full by any Government servant, the year as well as the date and month should be shown. This rule applies to all grade officials and also to cases in which the date without initials is required, such as dates of receipt, despatch, circulation, return from circulation, etc.

142. Precautions against fire.—The precautions against fire to be observed in public offices are given in appendix C. The Collector must issue an office order specifying—

(1) the officer responsible for conducting the drill prescribed in paragraph 4 of Chapter II and paragraph 1 of Chapter V of the appendix; and

(2) the several officers responsible for seeing that the other precautions are observed in different parts of the office buildings.

143. Cancelled.

144. Responsibility of clerks and heads of sections.—Every clerk who submits for orders a document bearing a court-fee adhesive stamp is responsible for seeing that it has been duly punched and any clerk submitting a document bearing an unpunched stamp will be required to pay the value of the stamp. This does not, however, absolve the heads of sections from their responsibility for seeing that stamps are punched.

145. Cancelled.

146. *Submission of files to the Collector's house or camp—Use of boxes*—A sufficient number of tappal boxes—preferably made of steel—with good locks, are an essential part of the equipment of every Collector's office. Boxes are preferable to bags, in which files are likely to be damaged. A set of keys is required so that the Collector, his Personal Assistant, if he has one, the Treasury Deputy Collector, the Sarishtadar, and such heads of sections as the Collector may determine (for example, the officers commonly known as Huzur Head Clerk and Huzur Second Clerk, and the Magisterial Clerk) may each have one. No other officer or clerk should be allowed to have keys, and any spare keys should be in the custody of the Treasury Deputy Collector. All files should be sent to Collector's house or camp in locked boxes. Even in office, confidential files should be sent to him in the same way. It is useful to have two spare boxes marked "To be returned to the Collector" to enable the Collector to send files to office from his house or camp whenever necessary. As soon as either of these boxes is received in the office it is to be returned at once to the Collector *empty*. On no account is anything to be sent from the office to the Collector in these boxes. All the boxes should be numbered and have the words "Collector of

147. *Submission of papers at headquarters—Camp "tappal arrangement"*—When the Collector is at headquarters, papers for orders, approval of signature should be submitted daily in one or more batches at such hours as he may prescribe. Only really urgent papers should be submitted at other times. When he is on tour, files will be sent to camp in accordance with a formal "tappal arrangement" which will be drafted by the camp clerk, and after approved by the Collector will be circulated to the Treasury Deputy Collector, Personal Assistant, Sarishtadar, Heads of Sections in the office, and such heads of offices in the Revenue or other departments, and non-officials as the Collector may direct. A list of such correspondents should be compiled and maintained. The tappal arrangement will show clearly where the Collector will be each day, the nearest post office to his camp and by what route and means of conveyance the tappal will be despatched to each camp. An invoice will accompany each batch of tappal sent to or from camp. The camp clerk in the Collector's Camp, and the Huzur Head Clerk at Headquarters will see that the invoices and their office copies correctly show the number and nature of the parcels sent. Each peon who takes charge of the tappal at any stage of the journey must see that it corresponds with the invoice, and take over the invoice after getting it signed by the peon, from whom he takes it over. The camp clerk in camp and the Huzur Head Clerk at headquarters must check the tappal with the invoices on receipt, and will return the invoices with any remarks that may be necessary (e.g., in regard to any loss, damage, or delay), to headquarters or to camp, as the case may be with the next batch of tappal. The invoices when received back will be filed carefully with their office copies.

148. *Arrangement of papers submitted to Collector*—Papers submitted to the Collector must be systematically arranged. Fair copies, routine papers (that is to say simple files, in which there are not long notes, and that involve no intricate points, short drafts and bills), and difficult files, containing papers that call for thought and study, and perhaps reference to rules and laws, or in which there are lengthy notes, should be kept separate from each other. In each of these three

classes of papers again, Ordinary, Urgent and Very Urgent files must be arranged separately. The peons should be carefully instructed in these matters, and it is the business of the camp clerk, to see that this arrangement is properly adhered to, whether at headquarters or in camp.

149. *Posting list—Hearing-card*—As often as may be necessary and at least once a week a consolidated list of cases to be posted will be submitted to the Collector who will fix the places and dates of hearing. The list will give the number of the cases a brief note of the nature of each (Criminal Appeal etc.) and the taluk and village to which each relates. The list will be circulated from section to section in alphabetical order (according to section letters) and the head of the last section is responsible for seeing that it is submitted to the Collector without delay. After the Collector has passed orders on the list, it will be returned to the Sarishtadar who will circulate it to the heads of section concerned who will note the dates and places of hearing on the files and issue notices of the parties at once. The list of a copy of it will be sent with the least possible delay to the camp clerk who will enter the cases against the dates to which have been posted in the Hearing card which will be kept always on the Collector's office table whether in camp or at headquarters. After he has done the camp clerk will return the list to the Sarishtadar after initialing it. If for any reason a case that has once been posted and entered in the Hearing card has to be adjourned it is the duty of the head of the section concerned to inform the camp clerk at once in order that he may correct the Hearing card.

150. *Economy in the use of stationery*—The utmost economy must always be exercised in the use of stationery and it is the duty of all officers, the Sarishtadar and heads of sections to enforce it, and to watch constantly for possibilities of saving and examples of waste. The following are some important points that should not be lost sight of:—

(1) *Indents*—These must be carefully scrutinized and cut down to the minimum. A possibility that must not be lost sight of is that stocks may have been understated. This should be carefully looked into at the periodical stock-taking prescribed by rule 49, Stationery Manual. Not only should the stock in the stationery racks be thoroughly checked, but the clerks' desks and almirahs in the office should be searched for concealed supplies of stationery (which term is here used to include forms). It should also be ascertained whether there are supplies of stationery which though obsolete can be made use of. As an example of the kind of abuses that the checking officer should be on the look out for the following actual instances may be useful. In a certain office in Madras it was found that large supplies of stationery had been indent-ed for when the actual stocks were sufficient to last for several years. It was also found that demi-official paper which had "191" printed on the line for the date had been discarded at the close of 1919, when paper with "192" printed on it was supplied. A large supply of the former, perfectly fit for use, was simply left to moulder on the shelves. When certain cheaper kinds of paper were substituted for more costly kinds, the latter were treated as "obsolete" as were certain envelopes that had been deleted from the standard list as unnecessarily long and the stock of these papers and envelopes was simply left to spoil. This kind of thing is probably much more common than any one expects, and it leads to immense waste.

(2) *Enclosures*.—These must be avoided as far as possible (paragraph 53 above). When they are necessary they should as far as possible be typed in continuation of the main communication. Every sheet of paper and each side of it should be fully utilized.

(3) *Office copies and covering letters*.—Office copies may often be dispensed with. (See paragraph 54 above.) Covering letters must not be sent with the various "prescribed forms" of applications, returns, statements, certificates, etc., unless for any special reason it is impossible to say all that has to be said in the form, and therefore necessary to explain or supplement it by a separate letter.

(4) *Blank sheets of demi-official, etc., paper*.—Officers habitually send out demi-officials with one sheet blank, or sometimes only a few words—perhaps only a signature that could easily have been got on to the first sheet, or on the second sheet. The second sheet should never be wasted if it can be avoided. Blank sheets should be cut off demi-official letters—in coming and out-going alike—and they should be used for writing chits, for office copies of demi-officials and so on. In future, demi-official paper will only be supplied in half-sheets, with blank continuation sheets. The blank paper should always be used for the second and subsequent sheets of a letter.

(5) *Post cards—Small envelopes*.—Post cards should be used whenever possible. This saves paper, envelopes and postage. Small envelopes should be used for communications on half-sheets and should be indented for more freely, the demand for the larger envelopes being correspondingly reduced. Half-sheets of paper, should always be used for communications that are too long for a post card (or for which a post card would not be suitable) but which are not long enough to cover one side of a full sheet.

(6) *Re-making envelopes*.—Envelopes received with communications from other offices should be carefully cut (not torn), open and preserved. When a sufficient quantity has accumulated they should be sent to the Government Press to be turned and re-made. The office much should also re-make envelopes in this way in his spare time.

(7) *Economizing envelopes in despatch*.—All letters, etc., which have to be sent to the same address on the same day should, as far as possible, be collected together—and sent in a single envelope or in the smallest number of envelopes that will contain them all. Definite instructions in regard to this should be laid down for the guidance of the Superintendent, Fair-copying section, who should be provided with a set of pigeon-holes to facilitate the observance of this rule.

(8) *Duplicators and duplicating paper*.—Special duplicating impression paper should not be used unless more than 50 copies of the matter duplicated are required. In other cases ordinarily printing paper should be used. Care should be taken to see that copies taken on the duplicator are not spoiled and wasted, owing to defective inking of the pads, the use of bad inks, or other errors in working the machine or neglect to keep it in proper order.

(9) *Registers*.—New registers should ordinarily be opened for each year. In preparing the registers care should be taken to see that the registers do not contain more forms than are likely to be necessary to contain the year's entries on the subject. Unused pages in a register need not be discarded at the end of the year. They should, if at all numerous, be torn out and utilized for preparing fresh volumes.

(10) *Extravagant spacing*.—This should be avoided alike in writing, in ruling and in typing. If this is attended to, a half-sheet of paper will often suffice for what would otherwise have taken a full sheet. Where such a saving will result communications should be typed with single instead of double spaces between the lines. All notes, drafts and communications of whatever sort should be typed on both sides of the paper.

(11) *Docket-sheets*.—Separate docket-sheets to communications of all sorts and the absurd and futile practice of writing dockets and addresses on the back of letters and other communications should be abolished entirely. Of course the blank parts of such docket sheets as are in stock should be made use of [Cf. (1) above]. But no more should be intended for. For the proper place of the docket or title-see paragraphs 50 and 51 above.

(12) *Rough notes or drafts*.—These should be made on cheapest paper, the backs of old forms, etc.

(13) *Drafts*.—When a number of short drafts are put up together, so far as possible they may be written in the run on form instead of starting a fresh sheet for each.

(151) *Telegrams—Economy*.—Strict economy should also be insisted on in regard to telegraphic communications. In the first place, a telegram must never be sent unless it is absolutely necessary. If the issue of a telegram is due to avoidable causes, such as failure to issue reminders or to take action in proper time or any other neglect of dilatoriness, the person at fault will be liable to censure, stoppage of increment or pay the cost of the telegram after following the prescribed procedure.

Secondly, urgent telegrams must never be sent when an ordinary telegram will suffice.

Lastly, in drafting telegrams great care must be taken to exclude all matter that is not essential, and to make the telegrams as brief as is consistent with intelligibility. As an example of what is meant by excluding unessentials, it is quite unnecessary, when writing to a subordinate directing him to submit some records by return of post, to add "required for disposal of appeal posted to 27th instant" and that sort of thing. Clerks are extremely prone to enter into explanations of this sort which are quite unnecessary.

* 152. *Stock files*.—Permanent files of important orders should be maintained for ease of reference and must be carefully kept up to date. These are quite distinct from the record files referred to in paragraphs 85 and 89. The filing referred to in these paragraphs is a method of disposal. The filing now under consideration is a convenient method of keeping important orders of Government, the Board, or Collector District Magistrate which are required for frequent reference. The device is familiar, has long been in existence and needs no further explanation. The Collector will prescribe for what subject they should be maintained. Whenever an important order is received or issued containing general instructions on one of the subjects for which a stock file is maintained the head of the section that deals with that subject will see that the original orders are put into the appropriate

stock file and that a slip containing a reference to the page of the file where the order is to be found, is at the same time placed in the record file. If an order filed in a stock file is superseded by another or when an order becomes obsolete the head of the section that deals with the subject will see that the order which has been superseded or the one that has become obsolete as the case may be is removed from the stock file and placed in the record file.

Each stock file will have table of contents prefixed to it giving the number and date of each paper filed, its title, and the page in the file where it will be found. The pages of these files must be neatly numbered in red ink. When stock-files are put up for reference, they are not to be flagged. The passage to which reference is invited will be indicated in the margin of the note in the usual way, by quoting the page of the stock-file where it occurs and also the number and paragraph of the Government Order, etc.

When a later order modifies an earlier one the fact must be noted on an earlier order, with a reference to the page of the file where the later order is to be found. Heads of sections are responsible for examining these files at frequent intervals and seeing that they are kept carefully and tidily and brought up to date.

153. *Administration reports.*—The annual administration reports of various departments, with the orders of Government or the Board on them must be submitted to the Collector and District Magistrate as soon as they are received, with a brief note inviting his attention to any special instructions, strictures or comments of the Board, High Court, or Government, or to any matter of general interests in regard to which it seems desirable to issue specific orders. The Jamabandi, the Excise and the General Presidency administration reports for a series of years will be made up into a file and bound when the file reaches a convenient size. They will be kept permanently like books of reference in the Collector's office. All other administration reports may be put into record files and destroyed after a period of ten years.

APPENDIX A.

LIST OF INDEX HEADS.

This is a general list and many of the headings are not required in all offices. A head may be used alone or in combination with any sub-heads. Any head may, if appropriate, be used as a sub-head under any other head, e.g., "Budgets" may be used as a sub-head under "Police." Local classification should be introduced where possible. For instance, in indexing papers relating to assignments, leases, etc., of land or to encroachments, after the main head "Encroachment," etc., should come the name of a taluk such as "Papanason" or "Pattukottai," etc. After the name of the taluk should come the name of the village, after that the survey number and after the survey number the petitioner's name, e.g., "Subrahmanya Pillai, A. K.," and such useful topographical or other details as "Chattarak" or "Tandi-Devi," etc. Land acquisition files will be indexed in exactly the same way under "Land acquisition." The names of the taluks and under each taluk the names of the villages will be arranged in strictly alphabetical order. The survey numbers will be arranged in numerical order under each village. Personal papers relating to officials should be indexed under the name of the officer concerned. Heads in brackets are not generally to be used as heads, but only, if necessary, as sub-heads. Additional legal, etc., heads may be selected if required from the lists to the beginning of each volume of Woodman's Digest. The abbreviations [C.L.], etc., in brackets should always be used.

A

Abate—	Address—	[Forms of—See correspondence.]
Beer.	Country Liqueur—(C.L.)	[Valdictory. See Government Servants.]
Airak.	Toddy.	Conduct Rules.]
Fixed fee system.	General.	Adjustments. [See Accounts.]
		Excise—
		Administrative powers.
		Administrative Sanction.
		Administrator-General.
		Advances—
		Agricultural—
		Flooting—
		House—
		House—Building—
		Intensive Measuring Scheme—
		Land Improvement—
		Motor—
		Ponnam—
		Sole—
		[General Provident Fund—Provident Fund]
		Survey—[See Survey].
		Tonia.
		Advertisements. [See also Publicity.]
		Advocate-General.
		[Affiliation. See Education.]
		Affiliation. See Forests.]
		Agriculture—
		Crop Compositions.
		Crop Cutting Experiments.
		Cultivable Waste Lands.
		Essential Articles.
		Food Production.
		Gravy Meme Road.
		Intensive Cultivation Scheme.
		[Achukadus. See Assessment.]
		Acquisition. See Land Acquisition.
		[Act. See under the several short titles.]
		[See also under Books and Publications.]
		Adangala. See Village Accounts.
		Additional District Magistrates (Independent)
		See Magistrates.
		Accounts. [See also Railway.]
		Accountants—
		Chartered. [See also Income-tax.]
		General.
		Income-tax. See Income-tax.]
		Taluk Road—
		[See also Village Officers.]
		See also Auditors—
		[Account Code. See Civil Account Code.]
		Accountant—
		Classification.
		Objection.
		Taluk—
		[Treasury—See Treasury.]
		Village—

Under these sub-heads further sub-heads, such as "Rent," "House," "Farm," "Shop," "Shop-ale," "Warehouses," will be given as required.]

Agriculture—cont.
 Life Irrigation.
 Planning and Development.
 Railway Frontiers.
 River Pumping Scheme.
 Improved Soils.
 Tractor Reclamation.
 Under Ground Water-Supply.
 Agricultural Advances—See Advances.]
 Agriculture Calendar. See Booklet and Publications.]
 Agricultural Income-tax—See Income-tax.]
 Agricultural Journal. See Books and Publications.]
 Agricultural Society.
 Agriculture Statistics. See Statistics.]
 Cattle-Seed.
 Cocoa-Breeding.
 Coconut.
 Cotton.
 Food-grains.
 Groundnut.
 Implements.
 Indigo.
 Insects and Pests.
 Manure.
 Oil Seeds.
 Rubber.
 Seed Selection.
 Sugarcane.
 Tobacco.

[Other sub-heads to be opened as required.]
 Air-craft.
 Air guns. See Arms Act.]
 Aliens—See Foreigners.]
 [Pensions. See Pensions.]
 [Aims. See Foreigners.]
 Allotment—
 [See also Enemy Property—Enemy Trading.]
 [Additional—See also Funds.]
 Allowances—
 Bonus.
 Capitulation.
 Charge.
 Compensation—
 Conveyance—
 Daily—See Travelling.]
 Deposition—
 Duty—
 Exchange Compensation—
 General—Compensation—
 Grain—Compensation—
 House Rent—
 Invalidity—
 Local—
 Personal—
 Sharehold—
 Trade.
 Travelling—(T. A.).
 Ombudsman.
 Non-Officials.
 Witnesses.
 War, etc.

[Amalgamation—See Prohibition.]
 [Ammunition—See Explosives.]
 [Ancient Monuments. See Archaeology.]
 [Antique. See Irrigation.]
 [Animals, Cruelty to. See cruelty to animals.]
 [Animals, wild. See Wild Animals.]
 [Animal Husbandry. See Veterinary.]

[Anthrax. See Cattle Disease.]
 [Anti-malarial measures. See Malaria.]
 [Antirabies. See Archaology.]
 [Antirabies treatment. See Diseases Infective.]
 Appeals, against acquittal. [See also Criminal Appeals—
 Appeals—
 [This head is for general orders about appeals.
 Appeals against orders will be indexed under the
 subject of the order. See "Assignment."
 Departmental appeal will be indexed under the
 subject of the order. See "Assignment."
 of Civil or Criminal Courts will be indexed under
 "Suit Appeal," or "Criminal Appeals," respec-
 tively.]
 Second Appeals. [This above note applies
 here.]

Appointments.
 [General orders about appointments. Individual
 appointments will be found under the name of the
 officer concerned.]
 Apprentices.
 Appropriations. See Funds.]
 Arbitration.
 Arboriculture.
 Archaology.
 Arms Act—
 Licences.
 Exemptions.
 Army—See Military.
 Arrack. See Country Liquors.]
 Arrows—
 [See also Revenue Recovery.]
 Irrecoverable—
 List.
 [... of Pension. See Pensions.]
 Articles of Commerce—Ordinance.
 Articles of War.
 [African Invas. See Invas.]
 Asolanintha Gardens. See Invas.
 Asavas and Arashes—See Prohibition.
 [Asian Labour and Emigration Act. See
 Assault.
 Assessed waste.
 Assessment—
 Ground-rent—
 Income-tax. See income-tax—Assessment.]
 Quit-rent.
 [Also Tax. See Country Liquor.]
 Assessors. [See also Income-tax.]
 Assignment—
 Dherat.
 Land.
 Land Revenue.
 Revenue.
 [State. See Funds.]
 [Central to State. See Funds.]
 Assistant Collector.
 Assistant Commissioners. [See Income-tax,
 Salt and Akbar.]
 Assistant Tahsildars.
 Assurance, Life.
 Assurances.
 Asylums. [See also Lunatics.]
 Audit.
 Auditors. [See also Income-tax.]
 [Auditor's Certificate. See Companies Act.
 See also Income-tax.]
 [Avarana. See Tramm.]
 [Avarana. See Tramm.]
 [Ayurvedic. See Tramm.]
 [Ayurvedic System. See Medicines—Indige-
 nous Systems.]

[Backward Classes. See Depressed Classes.]
 Bacteriology.
 Backwash.
 Badges. See Clothings.]
 Badges and Belts. See Clothing.]
 Bail. [See Courts.]
 Bank—
 [Reserve Bank of India.]
 [State Bank of India.]
 [See Co-operative Credit.]
 [See Savings Banks.]
 Banker's Books.
 Banks. See Canals, Tanks, etc.]
 Barages. See Marina.]
 Barracks.
 Barol Mission.
 Barilla. See Allowances. Grain Compensa-
 tion Travelling.]
 Bees—
 Beekeepers.
 Taverns.
 [See Akbari.]
 [Bells. See Clothing.]
 [Bench Courts. See Courts.]
 Bench-mark. See Survey.]
 [Boni-hari. See Medical.]
 Bazaar deduction.
 See also Land Acquisition.]
 Bicycles.
 Bills. [See also Treasury.]
 [Binding. See Book-binding.]
 Biscops. [See also electricity.]
 Birds, wild. See Wild Birds.]
 Birth, admission, of date. See Service Books
 and Folds.]
 Birth and death. See Vital Statistics.]
 Bishop.
 Black list.
 [Blanks. See Clothing.]
 [Black Survey. See Survey.]
 Board, District. See Local Boards.]
 Board, Local. See Local Boards.]
 Board, Tank. See Local Boards.]
 Board of Examiners. See Examinations.]
 Board of Revenue.
 Board, Sanitary. See Sanitation.]
 Board's Standing Orders.
 [See also Books and Publications.]
 Boating and Shipping Rules.
 Boats.
 [See also Allowances. Conveyance, Travel-
 ling.]
 Boats and Forries.
 Boats. See Prime-movers.]
 Bonds.
 [Boni. See Allowances.]
 Book-binding.
 Books and Publications.
 [See also Registration of Books.]
 [Books, Service. See Service Books.]
 [Boring. See Pumping and Boring.]
 Royal Insults.
 Botany, Government.
 Botany.
 [Boundary. See Survey.]
 Boycott.
 Boy-scouts.
 Branch of Trust.
 Breach of Contract. See Contract; also
 Labour.]
 Bricks and Brick-fields. See Public Works.]

[Bridges. See Local Funds Municipal and
 Public Works.]
 Budget—
 Control of expenditure.
 Debate.
 Estimates, Civil.
 Statement of numbers.
 Budgets.
 [General notes regarding individual budgets
 to be indexed under the name of the department
 local body, etc., to which they relate.]
 Buildings—
 Government.
 Rented.
 Buildings. See Land Acquisition, Compen-
 sation.]
 [Bangalore, Travellers. See Travellers
 Bungalows.]
 [Banker Coal. See Coal.]
 Burning and Burial grounds.
 Papers relating to acquisition of land
 to be indexed under Land Acquisition.]
 [Burrow pits. See Public Works.]

[Cable. See Telegraphs.]
 [Caldaga. See Irrigation.]
 [Camp Equipment See Civil Services Regu-
 lations, Allowances, Travelling.]
 Camping ground.
 Cauds.
 Centonments.
 [Cane-chouman spices. See spirits, deca-
 tured.]
 Carnatic Stipendiary.
 Carriages. See Railways.]
 Carriage.
 Carriage and Cart-igo [See also Travellers.]
 Carlsland.
 Cash certificates. See War Loan.]
 Cash-chest. [See Treasury.]
 Cash-keeper. [See also Treasury.]
 Castor-seed. See Agriculture.]
 [Casual leave. See leave.]
 Casualties.
 Cattle-breeding. See Agriculture.]
 Cattle Census.
 Cattle diseases. [See also Veterinary.]
 Cattle mortality. [See also Veterinary.]
 Cattle pounds. See pounds.]
 Cattle show. [See also Agriculture and
 Veterinary.]
 Cattle trespass.
 Cemeteries and Tombs. [See also Burying
 and Burial grounds.]
 [Cemetary. See Cemetery and Tombs.]
 Censorship.
 Census. [See also Cattle Census.]
 [Certificates, Medical. See Medical Certifi-
 cates.]
 Certificate of age and nationality.
 Certificate of identity.
 [Certificate of Seaworthiness. See Marina.]
 [Cesses. See Assessment.]
 [Ceylon, pensions. See Pensions, Polli-
 cal.]
 Chamber of Commerce.
 [Chamber. See Fisheries.]
 [Channel. See Irrigation.]
 [Chaplains. See Ecclesiastical.]

[Charge allowance. See Allowances.]
 [Charitable Endowments. See Endowments.]
 Chavadi.
 Cheating.
 Chemical Fertilisers—
 Intensive Manuring Scheme.
 Nitrogenous.
 Phosphatic.
 Chemicals.
 Chemo-legal examination.
 Chemists.
 Chemists.
 Chikitsa.
 Chit Funds. See Companies Act.]
 Cholera. [See also Epidemic diseases, Medical and Sanitary.]
 [Choultry. See Chattram.]
 [Christian Marriage Act. See Marriages.]
 Church. See Ecclesiastical—Public Works.]
 C. L. D.
 Cinchona. [See also Quinine.]
 [Climatograph. See Biscopo.]
 [Circular. See Correspondence.]

Individual circles will of course be indexed under the subject-head to which each refers.

[Circumlocutor. See Survey Instruments.]
 Civil Account Code. [C. A. C.]
 [Civil Assistant Surgeons. Post-Graduate course. See Medical.]
 [Civil Budget Estimate. See Budget Estimate, Civil.]
 [Civil Courts. See Courts.]
 [Civil Jails. See Jails.]
 Civil Lists. See Books and Publications.]
 Civil Procedure Code. [Civ. P. C.]
 Civil Servants.
 Civil Services Regulations. [C.S.R.] [See also Allowances and advances, etc.]
 [Civil Suit. See Suit.]
 Civil Supplies.
 Classification. See Accounts, Settlements, etc.]
 [Clearance label. See Marino.]
 Cloths.
 Clothing.
 [Clubbing. See Village Officers Act and Proprietary, Estates Village Service Act.]
 Coal.
 [Cocaine. See Abkari, Drugs.]
 [Coconut. See Agriculture.]
 [Coffee.]
 Coffee-planting.
 [Coin. See Treasury; also Currency.]
 Collectors.
 Collector.
 College. [See also Agricultural, Engineering, Forest, Medical, Veterinary, etc.]
 [Commandant, Nayar Brigade. See Military.]
 [Commandeering. See Food-stuffs, etc.]
 [Commanders. See Industries.]
 Commerce, Chamber of [See Chamber of Commerce.]
 Commercial Taxes—
 The Madras Betting Tax Act, 1936.
 The Madras Entertainment Tax Act, 1939.
 The Madras General Sales Tax Act, 1939.
 The Madras Sales of Motor Spirit Taxation Act, 1939.

[Commercials. See Military.]
 Defence of India Act.
 Delegations.
 Demands, Collection and Balance (D. C. B.)
 [Demarcation. See Survey.]
 Demobilisation.
 [Deoastured spirits. See Spirits, denatured.]
 Deposits.
 Depot. See Abkari, Country liquor; also Emigration.]
 [Depressed classes. See Income-tax.]
 [Deputation. See Allowances.]
 [Orders regarding individual officers to be issued under the personal name of his latter.]
 [Deputy Collectors. See also Treasury Deputy Collectors.]
 Deputy Talashdars.
 Deserters.
 [Designs. See Type-designs.]
 [Dispatch. See Correspondence.]
 [Destruction of rats. See Plague, rats.]
 [Destruction of records. See Records.]
 [Destruction of wild animals. See Wild Animals.]
 [Destructive insects and pests. See Insects and pests; also Agriculture.]
 [Palomosa. See Prisoners, Sias.]
 [Levassism. See also Religious institutions and temples.]
 [Derivatives. See Native Sias.]
 [Diamonds. See Mines, Minerals.]
 [Dictionary. See Books and Publications.]
 [Differential Water-rates. See Assignment. Charge for water.]
 [Digit, registers. See Accounts—Village.]
 Director of Public Instruction (D. P. I.)
 Disafforestation. See Forests.]
 [Discretionary grants. See Grants.]
 Dismissal.
 [Additional cases to be included under general cases (subject to para-4) not met under this general head.]
 Disputary.
 [Disposal. Number System. See Correspondence.]
 [Distillery. See Abkari, country liquor, attack, prohibition.]
 [Distribution list of work. See Secretariat, Board of Revenue.]
 [District Board. See Local Boards.]
 [District Emergency Committee.]
 [District Gazette. See Gazette.]
 [District Gazetteers. See Gazetteers.]
 [District Medical and Sanitary Officer. See Medical.]
 [District Municipalities. See Municipalities.]
 District Officer.
 District Prohibition Advisory Council.
 [District Recruiting Officer. See Recruiting.]
 [District Soldiers' Committee. See Demobilisation.]
 [District Pumping System. See Irrigation.]
 [Divisional Offices. See Jurisdiction.]
 [Divisional Officer (D. O.)
 Divisions and Tahsils, Redistribution of—
 Documents.
 [Copies of. See copies.]
 Custody of—
 Production of—
 Return of—
 Dogs. [See also Rabbits.]

Country liquor—
 Attack. See Abkari.
 Today. See Abkari.
 [Under these sub-heads further sub-heads such as Dappa, Distillery, Levy, License, Permit, Shop, Warehouses, etc., to be opened as required.]
 [Courts of Wards (C.W.)]
 Reports relating to individual estates to be indexed under the name of such estates.]
 Courts—
 Bench—
 Civil—
 Criminal—
 District—
 High—
 Sessions—
 Small Cause—
 Village—

[See also Magistrates; regarding additional legal heads see instructions on page 46.]
 Court Fees and Suits Valuation Act.
 [Covids. See Assignment.]
 [Change Fees. See Marine.]
 [Credit. See Co-operative credit.]
 [Credit notes. See Railway.]
 Criminal appeal. [See also Appeal against acquittal.]
 [Original Branch of Trust. See Branch of Trust.]
 [Criminal Courts. See Courts.]
 Criminal Justice.
 Criminal Lunatics. See Lunatics.]
 [Criminal Procedure Code (C.P.C.)
 Criminals.
 Criminal settlement.
 Criminal statistics.
 Criminal tribes.
 [Crop. See Assessment.]
 [Crop competitions. See Agriculture.]
 Crop cutting experiments. See Agriculture.
 Crop experiments.
 Crown grants.
 Crown Prosecutor.
 Cudgily to animals.
 Cultivable Waste Lands. See Agriculture.
 Currency.
 [Currency chest. See Treasury.]
 [Currency notes. See Treasury.]
 [Custodian of Enemy Property. See Enemy Property.]
 Customs.
 Customs, Imperial Services.
 Cutcherry, Arsenam, See Chavadi.]
 Cyclone. See Bicycles.]
 Cyclone.
 Cyclotyles.

Dacely.
 Dairy.
 [Dam. See Irrigation.]
 Dardashts. See Assignment.]
 Darshandam. See Income.]
 Date Stamps. See Rubber Stamps.]
 Date House. See Mortuary.]
 Death. [See Vital Statistics.]
 Deobandya and Lomas. See Railway.]
 Deodification.
 Defalcation.
 Defamation.

Legal practitioners.
 Legislative Assembly.
 Legislative Council.
 [See also Elections.]
 Lepor Asylum. [See Medicine.—Public Works.]
 Leprosy. See Medical.—Sanitary.
 Levelling instrument. See Survey.
 Library.
 Licenses. See Abkari, Arms, Country liquor, Drugs, Explosives, Foreign liquor, Game, Kerosene, Market, Marriage, Mines, Motor Vehicles, Petroleum, Poisons.
 [Lic. See Appointment.]
 Life Assurance. See Assurance.
 Life Irrigation. See Agriculture.
 Lighthouses. See Marine.—Public Works.
 Lighting conductors. See Public Works.
 Limitation.
 Limited proprietors.
 [Line crossing. See Railways.]
 Lines. See Railways.
 Liquor. See Abkari, Country liquor, Foreign liquor.
 Liquor shops. See Abkari, Country liquor, Foreign liquor.
 Liveries. See Clothing.
 Loans. [See also Advances.]
 [Local allowances. See Allowances.]
 [Local Board, District.
 Tank.
 [Local Fund].—
 [Under this head a large number of sub-heads will be searched which should be selected from the head and sub-heads in this list.]
 [Local Purchase. See Stores. Also Delegates.]
 [Locks. See Canals. Also Treasury.]
 [Locusts. See Agriculture. Insects and Beets.]
 [Lorry and Lorry drivers. See Military.]
 Lottery.
 Logging. See Civil Service Regulations.
 Lunatics.—
 Criminal.—
 [See also Asylums.]
 [Lymph. See Vaccination.]

M

Machinery.
 Madras Port Fund. See Marine.
 Madras Port Trust.
 Madras Soldier's Board.—
 [See Demobilization.]
 Magazines.
 Magisterial [Mag.] [See also Courts.]
 [Regarding sub-heads see note on page 68.]
 Magistrates [Magos].—
 Additional District [Independent].
 Assistant.
 District.
 Executive.
 First Class.
 Honorary.
 Presidency.
 Special.
 Sub-divisional.
 Subordinate.
 Tank.
 [See also Courts, Criminal.]

Mines.—
 Management.
 Mines.
 Monasteries, etc.
 Private.
 State.
 Quarries.
 Mining.—Certificates of approval, Prospecting licenses.
 Mining leases.
 [Minor Irrigation. See Irrigation.]
 [Minor. See Court of Wards, Guardians and Wards, Village Officers.]
 Miscellaneous rights.
 Misappropriation.
 Miscellaneous.—
 Official.
 Professional.
 [Mosses.—See Enforcement.]
 Monsoon, Damages.
 Monuments, ancient. [See also Archaeology.]
 [Morphia. See Abkari, Drugs.]
 Mortuary. [See Local Fund.—Medical.—Municipal.—Public Works.]
 [Museum. See also Religious Institutions.]
 Motor Vehicles.
 Muhammandans.
 Muhammandan Law.
 [Mule-breeding. See Veterinary.]
 Municipal [Mpl].
 [Munassif District. See Courts, Civil.]
 Munassifs, Village. See Village Officers.
 Murder.
 Museum.
 Mycologist, Government.

N

[Nationality. See Certificates of age and nationality.]
 [Natham. See Village-ites.]
 Naturalization.
 Navigation. [See also Marine.]
 Nayar, Brigade. [See Military.]
 Negotiable Instruments.
 [Neutral Vessels. See ships.]
 Neutrals.
 Newspaper reporters.
 Newspapers.
 [Newspapers, Security from. See Press Act.]
 [Nirgunous.—See Chemical Fertilizers.]
 Non-Brahmans.
 Non-Co-operation.
 [See also Political agitation.]
 Notes, Currency. See Currency notes, also [Treasury].
 [Notes, Promissory, See Promissory Notes.]
 [Nuisance, Town. See Town nuisances.]

O

Oaths.
 [Objection petitions. See income-tax.]
 [Objection statements. See Audit, Treasury.]
 Observatory.
 [Office accommodation. See buildings.]
 Office machinery.
 Office Manual.
 Officer orders.—
 General orders regarding their issue, etc. Individual orders will be issued under their sub-heads.]

Office Procedure. [See Correspondence.—Ellis.] [Tomlin's system. Tottenham system.]
 [Officers, Gazetted. See Gazetted Officers.]
 [Officers, Subordinate. See Subordinate Officers.]
 Official envelopes. See Correspondence.
 [Official misconduct. See Misconduct.]
 [Official Publications. See Books and Publications.]
 Official Receiver.
 Official Referee.
 Official secrets.
 Official Trustees.
 [Oil-control. See Kerosene oil control.]
 [Oil-seeds. See Agriculture.]
 Oils.
 [Opium. See Abkari, Drugs.]
 [Ordinances, See under several short titles.]
 [Original languages.—See Books and Publications, Education, Examinations, Library.]
 [Out-ports. See Marine.]
 [Out-turn. See Agricultural Statistics.]
 [Overpayments. See also Assessment.]
 Overseas mon. [See also Assessment.]
 Overtime, fees. [See also Assessment.]
 [Oyster Farms. See Fisheries.]
 Paddy. See Foodgrains, Agriculture.
 Paddy-breeding Station. See Agriculture.
 Paddocks. See Treasury.
 Pain diseases. See Agriculture.
 Pandasyat.—
 Forest.
 Informal.
 [Union. See Unions.]
 Village.
 [Paper. See Stationery.]
 [Paper, F.S. Currency. See Treasury.]
 [Paper, Government. See Promissory note.]
 Paper manufacture.
 Parks and Gardens.
 Parliamentary questions.
 Partition.
 Passports.
 Pastour Institute.
 Patent.
 Patia. [See also Assessment.]
 Pattadar.
 Patis transfer [See transfer.]
 [Pay. See Salary.]
 [Pay bill. See also Treasury.]
 [Pearl Fishery. See Fisheries.]
 [Pearl Code. See Indian Penal Code.]
 [Pearl Water-rate. See Assessment. Charge for water.]
 Pensions. [Pens.]
 Alienations.
 Applications.
 Arrears.
 Compensation.
 Extraordinary.
 Family.
 Funds.
 Invalid.
 Political.
 [Portionable.]
 Referring.
 Superannuation.

Pensions, [Pens.]—cont.
 Wound.
 Yeomaha.
 Pensioners—Political.
 [Carnatic. See Carnatic Stipendiaries.]
 Ceylon.
 Golligonda.
 Kandyan.
 Manipaliam.
 Military.
 [Percentage charges. See Public Works.]
 [Periodical returns. See Public Works.]
 [Permanent. See Books and Publications.]
 [Permanent Advance. See Advances.]
 [Permanently-settled estates. See Estates.]
 [Permits. See Akbari, Foreigners.]
 [Perpetual stipends. See Pensions—Pensions—Political.]
 [Personal Assistants. See Collectors, Inspector-General, Surgeon-General, etc.]
 [Personal offices. See Civil Service Regulations, Travelling Allowances.]
 [Peshkash. (See also Estates.)]
 [Pests. See Agriculture, insects.]
 [Petitions. (General order regarding.)]
 Petrol.
 Petroleum.
 [Petty construction. See Public Works.]
 [Pharmaceutical Laboratories—See Enforcement.]
 [Phosphoric.—See Chemical Fertilizers.]
 Phosphorus.
 Piece-goods.
 [Pie. See Marice.]
 Pilgrims.
 [Pilots. See Marice.]
 [Pilot files. See Stationery.]
 [Pipes. See Drainage, Irrigation, Water supply, Buildings, etc.]
 [Plagues of Public resort.]
 Plague—
 Infected area.
 Inspection stations.
 Quarantines.
 Shields.
 Planning and Development—See Agriculture.
 [Plans. See Correspondence, Estimates, Survey, Maps.]
 [Plant. See Tools and Plant.]
 [Planters, European.]
 [Planters, Labour.]
 [Pleaders. See Legal Practitioners.]
 [Pleaders, Government. See Government.]
 Poda cultivation.
 Poisons Act.
 Police—
 Assistant Superintendent.
 Commissioner.
 Constable.
 Deputy Commissioner.
 Deputy Inspector-General.
 District Superintendent.
 Guard.
 Inspector.
 Inspector-General.
 Investigation. [See Criminal Procedure Code.]
 Punjabi.
 Quartermaster.
 Railway—
 Recruit. Schools.
 Reserve.

Police—cont.
 Squad—
 Station.
 Sub-Inspector.
 Torture.
 Village (See Village, Officers.)
 [Sub-heads under this head to be selected from the heads and sub-heads in this list.]
 Political [Pol].
 Political Agent.
 Political agitation.
 Political meetings.
 [Political pensions. See Pensions, Carnatic Stipendiaries.]
 Political prisoners. [See Prisoners, State.]
 Political societies.
 [Poly-breeding. See Veterinary—Horse-breeding.]
 Poramboke.
 [Port. See Marine.]
 [Port dues. See Marine.]
 [Port funds. See Marine.]
 [Port Trust Board.]
 [Post-graduate course. See Medical.]
 [Post-mortem. See Medical.]
 [Post Office.]
 [Poultry. See Agriculture.]
 Power-of-attorney.
 Precedence, Warrant of.
 Press. [See also Government Press.]
 Press Act.
 Press Communication.
 [Prevention of cruelty to animals. See Cruelty to animals.]
 Prices, control of.
 Priceless-poor.
 Prime-movers.
 Printing. [See also Press Stationery.]
 Priority.
 Prisoners State.
 Prisoner Testimony.
 Prisoner-of-war.
 Prisoners. [See Jail.]
 Privilege leave. [See leave.]
 [Privies. See Latrines.]
 Prize Court.
 Probate.
 [Procedure Codes. See Civil Procedure Code and Criminal Procedure.]
 Process. [See also Revenue recovery, Rent recovery.]
 Process-servers.
 Processions.
 [Progress reports. See Periodical returns.]
 [Progressive scale. See Salary.]
 Prohibition—
 Amuliation.
 Assava and Arishta.
 Distillates.
 District Prohibition Advisory Councils.
 Drugs—Bhang, Cocaine, Ganga, Morphia, Opium, etc. [Under these sub-heads, further sub-heads such as Duty, Licence, Permit, etc., may be opened as required.]
 Prohibitory orders.
 [Projects. See Irrigation.]
 Promissory notes.
 [Property, transfer of. See Transfer of property, Unclaimed.]
 [Proprietary Pension. See Pension.]
 Proposition Statement. See Establishments.

[Proprietary estates. See Estates.]
 [Proliferator. See Village Officers.]
 [Proliferator. See Village Officers.]
 Rates and Levy. See Railways—
 Rates. See also Plaque.
 [Proportionation. See Funds.]
 [Provisional Fund.]
 [Public Endowments. See Endowments.]
 [Public Encroachment. See also Estates Land Act.]
 [Recovery of rent of revenue. See Estimation Act, Revenue Recovery.]
 Rectifying.
 [Referencing. See Correspondence.]
 Reform Scheme.
 Refractory.
 Reforms. [See also Accounts, Akbari, Assignment Deposits, Income-tax Treasury, Registers. See Correspondence, Stationery, Accounts—Deposit, Treasury.]
 [Registers, S. 7. See also Service Rules and rolls.]
 Registration, Regn.—
 of births and deaths. [See also vital statistics.]
 of books.
 Department.
 Inspector—General—
 of Marriages. See Marriages.]
 [See medical practitioners.]
 [Regulations. See under respective short titles.]
 [Regulator. See Irrigation—Public Works.]
 [Release. See Prisoners.]
 [Relief Works. See Public Works.]
 Religious Institutions.
 Religious Settlements.
 [—of Akbari. See Inams.]
 [Remarriage. See Marriages.]
 [Remission of sentence. See Prisoners.]
 Remissions. See Assessment.]
 [Remittances. See Treasury.]
 [Rent. See Buildings.]
 [Rent Recovery. See Estates Land Act.]
 [Repatriation. See Aliens, Enemy.]
 [Repeating and Amending Act.]
 [Reports. See Completion—Correspondence.]
 [Reports and returns. See Periodicals returns.]
 [Reserve Bank of India. See Bank.]
 [Reserve Police. See Police, Reserve.]
 [Reserved forests. See Forests.]
 [Resettlement. See Settlement.]
 [Resolution. See Legislative Assembly and Council.]
 [Residences. See building-type-designa.]
 [Residuary work. See Enforcement.]
 [Resignation. See Retirement.]
 [Resumption of funds. See Funds, resumption of.]
 [Retaining fee. See Government Pleader.]
 [Retirement. General orders. Individual cases to be indorsed under personal names.]
 [Retiring Pension. See Pensions.]
 [Returns. See Correspondence—Periodical returns.]
 Revenue Department.
 Revenue Inspectors. [See also Revenue Records and Registration.]
 Revenue Records and Registration.
 Revenue Recovery.

Q
 [Qazi. See Kazal.]
 Quarantine.
 [Quarries. See Mines, also Quarrying.]
 [Quarrying. See Mines.]
 [Quartermaster. See Buildings.]
 [Questions. See Legislative Assembly and Council.]
 [Quinine. See also Malaria.]
 [Quit-rent. See Inams.]

R
 Rabies.
 [Rail-horse trade. See Trade.]
 [Railway-affecting tank. See Railway Protection.]
 Railways (S) (Rys.)—
 Accidents.
 Board.
 Carriages.
 Credit notes.
 Contracts and agreements.
 Debentures and loans.
 Engines.
 Goods and sleepers.
 Lands, A. Class, B. Class.
 Line Crossings.
 Lines.
 Overbridge.
 Protection.
 Rates and fares. [See also Civil Service Regulations.]
 Rolling stock.
 Station.
 Tickers.
 Wagon-table.
 Wagons.
 [Rain fall. See season report.]

Rewards—
Police.
Revenue.
[See also Escheats, Pensions, wild ani.]
Rice. See Foodstuffs.
Rico batta. See Military.
Riding test. See Equitation test.
Rinderpest. See cattle—disease, voluntary.
Riots.
Rivers. [See also Assessment, charge for water, Irrigation, Peramboko, Quarrying.]
Rivers, Conservancy.
River Pumping Scheme—See Agriculture.
Road traffic.
Road—
Forest.
Public.
[See also Local Fund, Peramboko, Public works.]
Robbery.
[Roll of honour. See War.]
Rolling stock. See Railway.
Route book.
Royalty. See Mines.
Rubber stamps.
Ryots. See Conference, Informa.
Ryotwari.

[Safoa. See Treasury.]
Salaries Committee.
Salary. See also Civil Service Regulations, Treasury, Village Officers, salt.
Salt.
Circles.
Epsom.
Extensions.
Factory.
Lists.
Manufacture.
[Other sub-headings as necessary.]
Saltpans.
[Sanads. See Estates, Mannifs, Title-deeds, Village Officers.]
[Sanction, Power of.]
[Sand. See Fashore, Rivers.]
Sandilwood. [See also Forests.]
Sanitation (San.)—
Sanitary Board.
Sanitary Commissioner.
Sanitary design.
Sanitary Engineer.
Sanitary Inspector.
Savings Banks. [See also Dry Zone.]
[Sawmills. See Forests.]
[Sawing. See Sanitation.]
Scholarships.
[Schools. See Education—Local Fund—Municipal—Public Works—Survey. See Survey.]
[Secret Master. See Boy Scouts.]
[See Questions. See Customs.]
[Sealing Wax. See Stationery.]
[Seam. See Marine.]
[Search fees. See Records.]
[Season report. [See also Statistics.]
[Secretary.
[Secrets, Official. See Official Secrets.]
[Security Proceedings. See Criminal Procedure Code.]

Seclusion.
Sessions meetings.
[Sects—do. See Assessment.]
Seed Selection. See Agriculture.
Seigniorage. See Forests.
Sericulture.
[Serum. See Medical, Veterinary.]
Service.
Inferior.
Superior.
War.
Service books and rolls.
[Service deficiency in. See Pensions.]
[Service, extension of. See Civil Service Regulations.]
[Service rolls. See Service Books and rolls.]
Sessions Court, Judge. See Court, Sessions.
[Settlement (Sett.). [See also Jamabandi, Survey].
[Severance—See Estates.]
Shall Pit.
Shells.
[Ship—building. See Marine.]
[Ships, Shipping fees. See Marine.]
[Ships, white and black lists. See Marine.]
Shortland.
[Shortland, writers. [See also Examination.]
[Shortland. See Loans.]
[Shutters. See Treasury.]
Silk. See Sericulture.
[Silk. See Canals, Tanks, etc.]
[Sinking funds. See Funds, sinking.]
[Site-Committee.
[Sites. See House-sites.]
[Sitons. See Canals, Tanks.]
[Smallpox. [See also Vaccination, Inoculation.]
[Smuggling. See Abkari, Arms Act, Customs, Snakes.]
[Soaps. See Industries.]
[Societies, Assurance. See Assurances.]
[Societies, Co-operative Credit. See Co-operative Credit.]
[Soldiers. See Military.]
[Soldiers, discharged. See Demobilization.]
[Spare copies of Board's Proceedings.
[Special duty.
[Special funds. [See also Charvades, Irrigation (Minor), Ponds, Village Officers.]
[Special staff. See Settlements.]
[Special tests. See Examinations.]
[Spitto relief.
[Spinning. See Weaving.]
[Spirits, duntured.
[Spirits, rectified.
[Spiritus Resome. See Enforcement.]
[Spiritus Homoeopathic Preparations. See Enforcement.]
[Spiritus Medicinal Preparations. See Enforcement.]
[Stage Carriage.
[Stallions. See Advances—Agricultural, Horse-breeding, Mule breeding, Pony-breeding, Veterinary.]
[Stamp Act.
[Stamp Vendors.
[Stamping party. See Measures.]
[Stamps. [See also Rubber Stamps.]

Standardized list. See Forms, Furniture, etc.]
[State]rank of India—See Bank.
[State] Loans. See Loans; Grants. See also Funds, Grants.
[State]ment of numbers. See Budget.
[State] Prisoners. See Prisoners.]
Stationery (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

[That will be indexed any general orders relating to each sub-section, e.g., First will come the name of the place, then the Court that is dealing with the suit, then the names of the parties, or such names of the places will be arranged in alphabetical order under each place the designation of the Court preceded by arranged. Then the number of the (Appel) suit, e.g., 100, 101, 102, etc., and the appellations will be arranged in the suit, etc. and under each the suit will be arranged in order of their year and number. The year must come before the number.]
[Summons revenue. See also Processes.]
[Superannuation pension. See Pensions.]
[Super tax (S.T.). [See also Income-tax.]
[Supplies, Civil. See Supplies.]

Supplies (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

Supplies (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

Standardized list. See Forms, Furniture, etc.]
[State]rank of India—See Bank.
[State] Loans. See Loans; Grants. See also Funds, Grants.
[State]ment of numbers. See Budget.
[State] Prisoners. See Prisoners.]
Stationery (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

Standardized list. See Forms, Furniture, etc.]
[State]rank of India—See Bank.
[State] Loans. See Loans; Grants. See also Funds, Grants.
[State]ment of numbers. See Budget.
[State] Prisoners. See Prisoners.]
Stationery (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

Standardized list. See Forms, Furniture, etc.]
[State]rank of India—See Bank.
[State] Loans. See Loans; Grants. See also Funds, Grants.
[State]ment of numbers. See Budget.
[State] Prisoners. See Prisoners.]
Stationery (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
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[Superior. See Estates Land Act.]
[Small Causes.

Standardized list. See Forms, Furniture, etc.]
[State]rank of India—See Bank.
[State] Loans. See Loans; Grants. See also Funds, Grants.
[State]ment of numbers. See Budget.
[State] Prisoners. See Prisoners.]
Stationery (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
[Stipendiary. See Magistrates.]
[Stock files. See Correspondence.]
Stores.
[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
[Study leave. See Leave.]
[Sub-Collectors.
[Subdivisions. See Revenue Records and Registration and Survey.]
[Sub-judges.
[Sub-Magistrate. See Courts, Criminal, Deputy Sub-Magistrates and Magistrates.]
[General Orders only. Orders affecting individuals to be indexed under their names.]
[Subordinate Officers.
[Sub-Registrars. See Registration Department.]
[Subsidy. See Funds.]
[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

Standardized list. See Forms, Furniture, etc.]
[State]rank of India—See Bank.
[State] Loans. See Loans; Grants. See also Funds, Grants.
[State]ment of numbers. See Budget.
[State] Prisoners. See Prisoners.]
Stationery (Sta.)—
Covers.
Flax files.
Forms.
Ink.
Paper.
[Other sub-heads to be opened as required.]
Statistics—
Agricultural.
Season report.
[See also Accounts—Villages, Tank, Statistics, Vital. See Vital Statistics.]
[Stay on the hills.]
[Under under the name of the other enactment.]
[Steam-roller. See Local Funds—Municipal Public Works.]
[Stenographer—Steno-typist. See Shorthand-writers.]
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[Strawboards. See Stationery.]
[Students, Advisory Committee. See Committee Advisory Students.]
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[Subdivisions. See Revenue Records and Registration and Survey.]
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[Sub-Treasurer. See Treasury.]
[Sugar Committee.
[Sugarcane. See Agriculture.]
[Suicide.
[Suits—
Appeal—
Acquisition reference.
Original.
[Superior. See Estates Land Act.]
[Small Causes.

APPENDIX

IV.—Fair Copy Register.

(1) Serial number.	(2) Number of despatches with the date of approval of the draft.	(3) Date of receipt by Superintendent.	(4) Estimated.	(5) Actual.	(6) Designation of typist to whom allotted.	(7) Date of receipt by typist.
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Number of pages, single line spacing.

Number of despatches with the date of approval of the draft.

Date of receipt by Superintendent.

Estimated.

Actual.

Designation of typist to whom allotted.

Date of receipt by typist.

Date of receipt of fair copy from typist.

Date of signature of fair copy.

Date of despatch.

Initials of the Fair Copying Superintendent.

Note.—In the case of drafts approved in camp, prefix the letter "C" to the date of approval in column (2).

V.—Daily Stamp Account.

Value of stamps.	
Received.	Spent.
Rs. M.P.	Rs. M.P.

VI.—"N. Reference" Slip.

Current number and date.
To whom referred.
Date of despatch.

APPENDIX

VII.—Arrear List.

(1) Seat.	(2) Number of papers pending in the beginning of the month.	(3) Number of papers received during the month.	(4) Total number of papers for disposal.	(5) Number of papers disposed of in the month.
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Number of papers pending at the end of the month.

Pending papers.

(1) Under three months.	(2) Over three months.	(3) Over six months.	(4) Over one year.	(5) Total.
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Percentage.

Remarks.

(1) Serial number.

(2) Personal or current register number.

(3) Date of entry in the register.

(4) Subject.

(5) Details of order to be further action in despatch, etc.

(6) Fresh new case number assigned and date of revival in the personal register.

Subject Clerk.
Superintendent Fair Copying Section

VIII.A.—Register of Government suits [B.S.O. No. 95, paragraph (6)]

- (1) Serial number.
- (2) Nature and date of the final disposal file as entered in column (12) of the Personal Register.
- (3) Name of court and number of suit or appeal.
- (4) Results of the subsequent and date of decree.
- (5) Date of receipt of copies of judgment and decree.

VIII.C.—Register of immovable properties purchased by Government in Civil Court sales.

- (1) Serial number.
- (2) Tahsil.
- (3) Village.
- (4) Survey number or name of the field in case of houses and house-plot or name of the hamlet or street.
- (5) Description whether rural or urban or rural-urban in case of lands. In case of lands in zamindari or in case of house-plot and in case of house-plot also, note the boundaries and in case of house-plot days and name of village.
- (6) Dry or wet. In the case of houses, the description should, if possible, be noted.
- (7) Name of the person for whose default the property was sold in the Civil Court.
- (8) Assessment or rent payable to the zamindar or landlord.
- (9) Name of the person for whom the land was surveyed or in case of houses, note also measurement.
- (10) The name of the Civil Court which passed the decree.
- (11) The number of the suit and the execution petition in which the property was purchased.
- (12) Date of purchase by Government.

- (1) Serial number in the ledger.
- (2) Name of court.
- (3) Number and year of suit.
- (4) Names of persons liable to pay the institution fee.
- (5) Amount due.
- (6) Steps taken to collect the amount with date of each action.
- (7) How disposed of (amount collected written off).

VIII.B.—Ledger of pauper suits (Collector's office).

- (1) Amount awarded in favour of or against Government.
- (2) Date of satisfaction of decree where it is adverse to Government.
- (3) Amount collected with date and head of account to which the credit is made.
- (4) Amount written off with number and date of the order sanctioning the write-off.

- (13) Amount for which particulars of subsisting encumbrances—(a) Nature of encumbrance; (b) the amount payable to the encumbrancer; (c) the date on which the encumbrance can be cleared; and (d) the date on which the encumbrance was cleared.
- (14) If leased out, date of lease period and amount of lease.
- (15) Amount and date of collection of the lease amount.
- (16) Date on which resold.
- (17) Amount of sale proceeds.
- (18) Remarks (date and number of Collector's orders).

VIII.E.—Register of Writ Petitions.

(1) Serial number.	(2) Current number.	(3) Number and date of Writ Petition.	(4) Designation of authority whose order has been challenged.	(5) Number and date of the order challenged.	(6) Subject-matter of the order challenged.	(7) Constitutional issues involved.

XII.—Periodical register.

(1) Serial number.	(2) Name of periodical.	(3) Date due and from whom due.	(4) Date of receipt.	(5) Date due and from whom due.	(6) Date of despatch.	(7) Remarks (Here enter remainders and reply to remainders).

IX.—Cancelled.
X.—Arrear list.

(1) Serial number.	(2) Current number.	(3) Date of receipt.	(4) Subject.	(5) With whom pending and explanation for delay.	(6) Date of last reference including remainders.	(7) Remarks.

XI.—Periodical register.

(1) Serial number.	(2) Name of periodical.	(3) Date due and from whom due.	(4) Date of receipt.	(5) Date due and to whom due.	(6) Date of despatch.	(7) Remarks (Here enter remainders and reply to remainders).

Column (4)—Date of receipt.

Taluk.	1 January 1923.	1 February 1923.	1 March 1923.	2 April 1923.	1 May 1923.	1 June 1923.	1 July 1923.	1 August 1923.	1 September 1923.	1 October 1923.	1 November 1923.	1 December 1923.
NFM ..	1	1	1	5	1	2	2	1	1	1	1	4
SVD ..	4	1	1	6	1	1	2	1	1	1	1	1
AKP ..	2	1	1	4	1	1	2	1	1	1	1	1
VVL ..	3	1	1	4	1	1	2	1	1	2	1	3
SPK ..	3	1	1	4	1	1	2	1	1	1	2	1
VZP ..	1	1	2	4	1	1	1	1	1	1	1	1
BML ..	1	1	2	4	1	1	1	1	1	1	1	1
VZM ..	5	1	1	5	1	1	1	1	1	1	1	1
GJM ..	1	1	1	5	1	1	1	1	1	1	1	3
OPP ..	9	1	1	5	1	1	2	1	1	1	1	3
PLK ..	1	1	1	6	2	1	2	1	1	1	1	3
SLR ..	1	1	1	5	1	1	2	1	1	1	1	3
BEL ..	1	1	1	5	1	1	2	1	1	1	1	1
PVF ..	1	1	1	5	1	2	2	1	1	1	1	2
Date of despatch to the Board.	15	10	10	18	13	11	10	11	7	10	28	21

XVI.—Special registers of important references from the Board and the Government.

Social number. Date of receipt. Outside office number and date. Nature of communication, D.O., Memo, etc.

Table with 6 columns: (1) Social number, (2) Date of receipt, (3) Outside office number, (4) Date, (5) Nature of communication, (6) Remarks.

Purpose of the communication. Designation of the clerk. Acknowledgment of the clerk. Date on which reply is due if date is fixed.

Table with 6 columns: (1) Purpose of communication, (2) Designation of clerk, (3) Acknowledgment, (4) Date, (5) Nature of reply, (6) Remarks.

Date of despatch reply. Nature of reply sent (interim or final). Clerk's initials regarding entry in columns (10) and (11).

Table with 6 columns: (1) Date of despatch, (2) Nature of reply, (3) Clerk's initials, (4) Date, (5) Remarks, (6) Personal orders of the head of the office.

XVII.—Form showing the result of review of R. Dis. files to be destroyed if not required.

Serial number. Number and date of the R. Dis. file. Short title. Remarks of the head clerk. Orders of the Inspecting Officer (last year and review again).

Table with 6 columns: (1) Serial number, (2) Number and date of R. Dis. file, (3) Short title, (4) Remarks, (5) Orders of Inspecting Officer, (6) Review again.

XIII.—Register showing hour, etc., of handing over and taking back the sealed bag containing key of the record room.

Table with 8 columns: (1) Date, (2) Hour of handing over, (3) Signature of record-keeper, (4) Signature of night watchman, (5) Hour of taking back, (6) Signature of head constable, (7) Signature of night watchman, (8) Remarks, if any.

XIV.—Register of papers issued from and returned to the record room.

Table with 10 columns: (1) Serial number, (2) Number and date of disposal, (3) Date of issue, (4) Current number, (5) Signature and designation of clerk taking, (6) Initials of record-keeper, (7) Date of return, (8) Signature and designation of clerk returning, (9) Initials of record-keeper, (10) Remarks.

* He should verify the entries in this register once a month with reference to the current number for which the disposals were taken.

XV.—Security Register.

The security register (all papers containing valuables should be entered in this register).

Table with 10 columns: (1) Consecutive number in the register, (2) Date of receipt, (3) From whom received, (4) Date and number of the current, (5) Purpose of the current, (6) Particulars of valuables on hand, (7) Section and group dealing with the subject and the initials of the officer receiving custody of valuables, (8) Signature of the head of the office and date of receipt by him, (9) Nature of disposal of the valuables, (10) Remarks.

Notes.—(1) Papers should be numbered in this register in the presence of the officer opening the bag, who should affix his initials to the entries.

(2) Head of the office in column (8) means * Officer opening bag.

APPENDIX C.

ORDINARY FIRE RULES FOR GOVERNMENT BUILDINGS (NON-RESIDENTIAL)

Chapter I.

Scale of fire appliances.

1. Chemical fire extinguishers and water or sand in buckets are first-aid appliances to be used for attacking a fire at the outset to enable it to be put out immediately or at least to keep it under control until the arrival of the Fire Brigade.

2. For purposes of the supply of ordinary fire appliances, buildings are divided into two classes, viz.:-

I. Ordinary; and

II. Buildings where there is special danger of oil, chemical or electrical fires.

(1) *Ordinary building*.—(1) *Costing Rs. 10,000 and below*—(a) For a superficial area of 1,000 square feet and below.—Four fire buckets, 12 inches high and 10 inches deep, half the number always filled with water and half with sand.

(b) For a superficial area more than 1,000 square feet.—The number of fire buckets is to be increased from four at the rate of one for every 500 square feet.

(2) *Costing more than Rs. 10,000*—(a) For a superficial area of 5,000 square feet or less.—Six fire buckets and one 2 gallon capacity soda-acid type extinguisher.

(b) For a superficial area of over 5,000 square feet.—The number of fire buckets is to be increased over that specified at (2) (a) above, at the rate of one for every 1,000 square feet in excess of 5,000 square feet. The number of soda-acid type extinguishers will be on the same scale as under (2) (a).

(II) *Building where there is special danger of oil, chemical or electrical fires*—(a) For a superficial area of 5,000 square feet or less.—Twelve fire buckets of the specified size, but filled with sand instead of water, and one foam-type chemical extinguisher of 2-gallon capacity.

(b) For a superficial area of over 5,000 square feet.—The number of fire buckets specified at II (a) above is to be increased at the rate of one for every extra 500 square feet over 5,000 square feet. The chemical extinguishers will be on the same scale as in II (a).

NOTE.—(1) A fire bucket 12 inches high and 10 inches deep means one that measures 12 inches high on the outside and 10 inches deep on the inside. The top diameter is usually 12 inches and the bottom diameter is slightly less but less than 9 inches.

(2) *Superficial area*.—This is the surface area of each floor of a building and not the plinth area. The plinth area will be the superficial area for the ground floor only. The actual superficial area in the case of the upper floors should be considered separately in each case for purpose of the supply. The articles meant for a particular floor must be placed in that floor only.

(3) Assessing the cost of a building for purposes of classification, the cost of that particular detached building only should be taken into consideration.

(4) A list of suitable chemical fire extinguishers with the names of firms whose they can be purchased, could be obtained from the concerned Executive Engineer, who may consent to the latest Indian Stores Department price list for fire extinguishers and refills.

2. *Telephone*.—Whenever there is a non-automatic exchange telephone room, a receiver will be fixed in a glass case outside the exchange room. Whenever there is an automatic exchange the watchman should be trained to dial the fire station number. In case of fire, the watchman detaching the fire will break open the glass case, take the receiver and call "fire". The telephone exchange will at once communicate to the nearest fire brigade station and inform them of the locality in danger. There will also be placed in a convenient place nearby, a crowbar, with which the watchman can force open the door of any room inside which there is a fire in order to put out.

Chapter II.

Precautions against fire.

1. No temporary shed required in the compound of any Government building should be built of combustible materials without the permission of the Executive Engineer. The erection of thatched or mat buildings within fifteen yards of a permanent Government office is prohibited.

2. Galvanised iron buckets with water or sand and chemical fire extinguishers should be kept in easily accessible places in every building for use during fire. They should be located as far as possible at the top and bottom of staircases or at the commencement and junctions of important corridors in each floor. The number of buckets and fire extinguishers to be provided should be as per scale separately fixed and the head of each office should ensure that this equipment, which will already have been provided in most offices, is in good working condition. The Executive Engineer may be consulted when required in connexion with this initial supply. For buildings for which an adequate supply of water is not available within a convenient distance, water should be provided in covered tanks sufficiently large to fill the buckets ten times.

3. When portable fire engines are provided, the engine, its hoses, other appliances and accessories should be complete and in working order. The hoses should be of sufficient length to reach the top of the buildings. Certain important buildings, such as the Secretariat buildings in Madras are provided with hydrants and hoses, and these are fixed in glass cases at convenient places. They should be periodically examined and kept complete and in working order.

4. All attenders and peons should be given a practice drill at least once a month in the use of fire appliances and the head of each office concerned should make arrangements for the proper conductor of these drills. When a telephone exists, attenders and peons should be instructed in its use for the purpose of obtaining assistance.

5. The head of each office should see that the following precautions are carried out.:-

(a) That before closing the office for the night the manager or head clerk or under his written authority a clerk named by him visits each room and sees that all lights are put out; that in offices in which electric fans and lights are provided, the switches are turned off; and that all waste paper has been removed, and that in hill stations where fire is kept in fire places to keep the room warm, all fire is effectively extinguished.

(b) That none but safety matches are used in offices.

(c) That kerosene oil or any easily inflammable material is always stored in an out-building or godown.

(d) That the sealing of papers is always done under the direct supervision of a responsible clerk who should see that due care is taken.

(e) That no naked lights are used in any office. All candles or wicks must be protected by glass.

(f) That fire-places for the preparation of pastes or glue are not allowed in or near any building.

(g) That waste paper is not allowed to accumulate in large quantities in any office. One or more receptacles is provided outside the building for waste paper and is sufficiently distant from the main building. Every evening the waste paper of the day is collected and put into one of the receptacles.

(h) That fire buckets are kept always full of sand or water or in some cases it may be found suitable to keep half the number of buckets filled with water and half with sand.

(i) That old furniture is not left lying about but disposed of at once.

(j) That smoking in record rooms is strictly prohibited.

(k) That dried leaves and other litter is removed from the top of terraces at intervals, authorities are strictly followed.

(l) That in hill stations where there are fire places for peonies, officers, fireguards of metal gauze or netting are provided in front of all fire-places.

6. One bell gong or more according to the size of the building should be fixed in each building which should be sounded for giving the fire alarm. When this is sounded, it is the duty of the men listed for fire-fighting to rush up to the place of fire-fighting.

Chapter III.

On the outbreak of fire.

1. On the outbreak of fire, electric current should be switched off at the main.

2. Fires caused by ignited oil should be smothered at once by means of earth or sand kept in receptacles placed in suitable positions for the purpose, and water should on no account be used. If chemical extinguishers of the foam-type are available they can be used.

3. Immediately a fire is detected, the alarm must be given as explained in paragraph 6 of Chapter II and information also given to the nearest fire brigade and to the nearest police station by phone or otherwise as described in paragraph 3 of Chapter I.
4. Immediately on the alarm being raised, every man should proceed to the post to which he is told off and make such effective efforts as he can to put out the fire, pending the arrival of the fire brigade. If buildings are equipped with fire hoses and hydrants connected to the overhead tanks, they should be used to the best advantage, as it will be possible to put out major fires by a timely use of these appliances.
5. All movements should be carried out with silence and rapidly and special care must be taken to see that there is no crowding in passages and staircases.
6. As a draught of air will tend to increase the fire, all doors and windows which it is not necessary to use for ingress or egress should be closed.
7. All inflammable materials near the fire should be collected and carried to a place of safety.

Chapter IV.

General instructions.

1. The rules in Chapters I to III are applicable for ordinary Government non-residential buildings. These rules should be printed in English and vernaculars and be hung up in conspicuous places in every building.
2. As regards the appliances to be provided for fire protection, the Executive Engineer who is in-charge of the building, will advise the head of the office of the number of fire buckets and chemical extinguishers required according to the scale fixed taking into consideration the cost of the building and the superficial area of each floor. The responsibility of seeing that the equipment is according to scale and is kept in working trim is that of the head of the office.
3. In the case of important buildings where there is insufficient means of access to the roof, the Executive Engineer should consider the possibility of providing ladders of suitable length for gaining access to any part of the roof.
4. The initial supply of fire buckets and fire extinguishers together with other apparatus, such as stands, buckets, etc., as well as all renewals of, and repairs to, the fire buckets and fire extinguishers shall be made by the heads of the offices concerned—such works being treated as assigned to the departments concerned. If, in any case, professional skill or assistance is considered necessary, the Executive Engineer or the Subdivisional Officers shall be consulted.
5. When a building is occupied by officers of more than one department, the "department" responsible for precautions under these rules, shall be the Revenue Department if it be one of the occupants and if not, the department of the local Government occupying the major portion of the building, to be decided in each case, by the Superintending Engineer concerned. If in such cases, a department of the Central Government happens to be one of the occupants, the cost of the fire appliances supplied or of the repairs thereto in respect of the portion of the building occupied by such department, shall be recovered from that department.
6. A building should be the unit for purposes of fire protection. In cases where a building (whether owned by Government or hired) is used partly as an office and partly as a residence for a Government officer, the department of which the office belongs shall be responsible for the provision of fire protection appliances for the entire building.
7. The supply of buckets and tanks, etc., to buildings rented as offices will be arranged for by the heads of offices occupying the buildings.
8. Responsibility for fire protection for building not in charge of the Public Works Department is that of the head of the office occupying it.
9. The main principle underlying the rules is that the head of the office should see that his office building is protected. On that principle it is for him to supply the buckets and other appliances for him to get the rules translated, printed and hung up and for him to make good (with the assistance of the Executive Engineer where necessary) any other defects.

Chapter V.

Practice Drill.

1. The head of the office should fix an officer who will be responsible for the training of the men to take part in putting out fires during day and night and conducting periodical drills. The practice must be as realistic as possible and should include relaying of sand and staff avalanches.
 2. Four days time the services of the several attendants and peons on duty should be utilized but for night, special watchman should be engaged.
- Notes.**—Only one watchman should be employed for each such building unless the size of the building warrants the employment of second watchman. In cases where the existing arrangements (such as deputing peons and attendants to sleep in the office precincts at night) are inadequate there is no necessity for the employment of night watchman. The expenditure should be met from the contingent for each office.

3. Fire practices in the use of these appliances should be given by the officer appointed once a week until all the attendants, peons and night watchmen have had sufficient instruction in the use of the various appliances. The chemical fire extinguisher should not be operated in those practices. The officer should explain to the men the working of the appliances and the method of using them in case of actual fires. The descriptive leaflets and instructions which are supplied free by the suppliers to purchasers of these appliances will be helpful to the officer in this matter. If there is still any doubt, the officer should consult the Local Public Works Department Officer, who will explain matters.
4. After the initial instructions, there should be periodical refresher instructions for new men as well as for those previously informed on the use of the fire appliances at intervals of one month. As already mentioned in paragraph 3 above, the chemical fire extinguishers should not be actually used, since any accidental damage to the glass and the inside may result in wasteful release of the contents. The officer should orally examine the men individually to ensure that each of them understands clearly the working of the appliances and how to use them on occasions when there is a fire. He should also test the weight of the extinguishers and the alkalinity of the solution, as detailed in the instructions sheet issued by the supplying company and testy himself that the materials have not deteriorated. Once a year, however, the complete drill should be carried out with actual use of the contents of one or two of these chemical fire extinguishers, so as to form a real practice test.
5. A sufficient stock of refills for chemical fire extinguishers, say 5 per cent spare, should always be kept. New refills should be loaded immediately after use in a real fire accident and after the real practice test once a year referred to in paragraph 4 above. The instructions issued by the supplying companies contain detailed description of the procedure to be adopted in such cases which should be closely followed. If there is any doubt, the local Public Works Department Officer should be consulted.
6. A suitable day in the first week of every quarter should be selected for fire drill but the area should not be fixed nor intimated. On the day selected, an alarm should be given by the officer in charge of the arrangements at different parts of the building each time and the practice drill with appliances gone through under the guidance of the officer in as orderly a manner as possible. This should be witnessed by the head of the office or his assistant deputised for the purpose. Similar drills should be one through during night thus during the same week but on a different day.
7. A register should be kept of all such exercises and of the defects noticed with any of the appliances. The register should be inspected by the head of the office on the same day or the day following and he should take action to set right the defects.
8. A register should be kept showing the issue of the refills for the chemical fire extinguishers after each practice fire-drill.
9. Where special hydrants are fixed inside the buildings and fire-hoses are kept in glass cases all the hydrants should be tested with the hoses on the drill day to ensure that they function all right and the men are fully acquainted with their use. On the morning of the practice, the glass cases should be kept open. After the practice is over the hoses should be cleaned, aired and kept in the proper places and the glass cases closed.

Chapter VI.

Night watchmen.

1. The watchman will be on duty from 6 p.m. to 6 a.m. every day. They will go round as soon as they come on duty to see that all doors have been locked. They will take turns (where there are more than one watchman on duty) in going round the offices and record the same at the roll, take clock (where these are provided), every half an hour, patrolling only the verandahs and corridors round the office rooms. They will carry a whistle and a stout bamboo 5 foot long.
2. Where there is a head watchman or a superintendent, he will visit the watchman at uncertain hours during the night to see that they are doing their duty. During such visits he will carry on his person the set of duplicate keys of all the offices sealed in a bag. If there is only one watchman, he will have these duplicates with him.
3. Action to be taken in case of fire.—Should a watchman on his rounds observe any outbreak of fire, he will at once whistle for the other watchman, and sound the fire alarm bell. He will act in accordance with paragraph 3 of Chapter I. The telephone exchange will at once communicate to the nearest fire station and inform them the locality in danger. Where there are no telephones, information should be communicated to the nearest police station.
4. If the fire is inside any one of the rooms, which cannot be readily opened, the watchman, the head watchman or superintendent if available on the spot, will immediately force open the door by means of a crow bar (which will be kept in the custody of the watchman at an approved location) and try to put out the fire with the chemical fire extinguisher available. In the mean time the other watchman will get the fire buckets and pumps into operation. They will also whistle and call the watchman of the neighbouring offices, if any.

APPENDIX D.

STANDARDIZED LIST OF RECORD FILES.

Name of the record file.	Subject.
(1)	(2)
1 Accidents	Report of.
2 Accounts and Treasury	Cash balance—Weekly reports.
3 Accounts and Treasury	Orders of Accountant-General, etc.
4 Arms licenses	Applications disposed of.
5 Assessment	Local Board.
6 Do.	Land cess assessment.
7 Board's Proceedings	Land Revenue.
8 Do.	Commercial Taxes.
9 Do.	Court of Wards.
10 Do.	Excise.
11 Do.	Food Production.
12 Do.	Settlement of Estates.
13 Cattle diseases	Report of.
14 Copies	Extrant petitions, Public Documents.
15 Civil Supplies, viz.	Food grains and pulses, sugar and sugar products, kerosene, miscellaneous drugs including quinine products.
16 Community Projects	Inspection notes of.
17 Do.	Sanction orders of Block Development Officers and Pro-Executive Officers.
18 G.P.F. and G.P.F.	Applications disposed of.
19 Crimes	Report of grave crimes.
20 Epidemic diseases	Cholera reports.
21 Do.	Plague reports.
22 Do.	Small-pox reports.
23 Establishments	Appointments.
24 Do.	Leave.
25 Do.	Transfer of Gazetted Officers.
26 Do.	Transfer of subordinates.
27 Excise and Prohibition	Permits.
28 Do.	Licences—Breach of.
29 Do.	Prohibition Committees.
30 Fairs and Festivals	Report of.
31 Government Orders	Agriculture Department.
32 Do.	Finance Department.
33 Do.	Health, Education and Local Administration Department.
34 Do.	Home Department.
35 Do.	Industries, Labour and Co-operation Department.
36 Do.	Judicial Department.
37 Do.	Law Department.
38 Do.	Public Department.
39 Do.	Public (Electoral) Department.
40 Do.	Public (Political) Department.
41 Do.	Public (Rural Development Projects) Department.
42 Do.	Public Works Department.
43 Do.	Revenue Department.
44 Inspection	Inspection of Subordinate Offices.
45 Labour	Commissioner of Labour—Proceedings of.

Name of the record file.	Subject.
(1)	(2)
46 Labour Schools	Appointment, transfer, leave, promotion and punishment of teachers.
47 Do.	Inspection reports (arranged schoolwise).
48 Loans	Applications disposed of.
49 Do.	Receipts of borrowers under the L.I.L. and Agricultural Acts.
50 Local Boards	District Boards, Agenda and Proceedings.
51 Do.	District Educational Council Proceedings.
52 Do.	Panchayat Boards Proceedings.
53 Local Development Works	Inspection reports.
54 Magisterial	Judgments of Sessions Courts.
55 Do.	Judgments of High Court.
56 Municipal Councils	Proceedings of.
57 National Extension Service	Inspection reports.
58 Passports	Applications disposed of.
59 Proceedings of	Chief Conservator of Forests.
60 Do.	Commissioner of Income-tax.
61 Do.	Director of Agriculture.
62 Do.	Director of Industries.
63 Do.	Director of Public Health.
64 Do.	Registrar of Co-operative Societies.
65 Records	List of records handed over by section clerks and heads.
66 Reports	Transfer of charge reports.
67 Statistics	Agriculture statistics.
68 Do.	Season report, weekly.
69 Tour	Tour programmes.

APPENDIX E.

NOTE ON THE SLIP-INDEX.

It may be useful to compare the respective merits of the card and slip-indexes. The card-index has only one advantage over the slip-index—that it is easier to place a card in its position than to file a slip in the "binder". On the other hand, the slip-index is much cheaper, and it is much more portable, which is a great advantage in offices where it is necessary to take indexes on tour and it requires no special furniture. Trays are quite sufficient to keep the binders in. Cards may be kept in trays as long as the index is comparatively small, but when it reaches any size proper index cabinets are almost indispensable, and these are costly. Two or more slips can be prepared simultaneously by means of carbon-paper. This cannot be done with cards. Cards take up much more room than the slips. The slips cannot be easily displaced whereas the whole card-index may be accidentally upset, and then it will take a good deal of time to rearrange it. Finally, the slip-index, being in book form, and easily held in the hand is much more convenient to consult than a card-index. One can run through the slip with one's thumb and forefinger as one does through the pages of a book. The slips are also in the proper position for reading—horizontal—whereas the cards are vertical, and one has either to lift each card out to read it, or to push it backwards into a slanting position and lean over the tray or drawer. It is thus clear that the slip-index is far superior to the card-index, and if the volumes are broken up before they become too thick, and Mr. Tottenham's special tags are used, filing takes very little time and is not troublesome. Of course, if a very large number of entries had to be filed daily this point about delay in filing would become more important. Even then, however, the difficulty would be minimised by the fact that the proper course would be to let a number of slips accumulate and file them at one time. The tags would then have to be taken out and re-treated only once for the whole batch, and the loss of time would be very slight. For the proper working of the slip-index it is essential to have the special tags.

APPENDIX F.

(District Office Manual—Paragraph 126-A.)

STATEMENT SHOWING DESPATCH OF REVENUE BUSINESS OF THE COLLECTOR'S OFFICE, DURING THE HALF-YEAR ENDING 19 .

Notes.—1. This return is due in the office of the Board of Revenue by the 20th of the month following each calendar half-year.

2. The unit for the statistics in this return is each single one of the serial numbers entered in column (1) of the new case and copy application registers. The period of pendency should count from the date on which the first paper registered was received or initiated.

3. The return should be accompanied by a brief review of arrears in subordinate offices, and by a separate list of Board and Government papers more than one year in arrears [column (11) in the return], showing—

- (1) the date of each such paper,
- (2) brief abstract of the subject-matter,
- (3) explanation, in brief, of cause of delay; and
- (4) date of last reminder sent to officers against whom papers are pending.

4. The number of cases under columns (9) to (11) brought to the call-book should be noted separately under the total figures in the return.

Number of serial numbers disposed of finally.

(1) Name of the register.	(2) The number of serial numbers pending at the beginning of the half-year.	(3) Number of serial numbers received or initiated during the half-year.	(4) Total of columns (2) and (3).	(5) Out of the serial numbers shown in column (2).	(6) Out of the serial numbers shown in column (2).	(7) Out of the serial numbers shown in column (2).	(8) Total of columns (5) and (6).	(9) Total of columns (5) and (6).
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- 1. New case register.
- 2. Copy application register.

Remaining in arrears.

(9) One month or less (counting from date of first registration or first current in file).	(10) More than one month and not more than six months.	(11) More than six months and not more than one year.	(12) Total of columns (9) to (11).	(13) Remarks.
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Total number of papers pending at the beginning of the half-year.

Total number of papers pending at the end of the half-year.

Increase.

Decrease.

To the Secretary to the Board of Revenue.

Collector's Office, 107 .

(G.O. Mx. No. 881, Revenue, dated 8th March 1918.)

(B.P. No. 247, dated 9th November 1904.)

(G.O. No. 3890, dated 3rd December 1917.)

(G.O. No. 1693, dated 6th June 1911.)

(B.P. No. 218, dated 7th December 1917.)

(B.P. No. 69, dated 19th March 1916.)

(B.P. No. 41, dated 21st June 1920.)

(G.O. No. 1303, Revenue, dated 17th June 1931.)

APPENDIX G.

(District Office Manual—Paragraph 136-A.)

STATEMENT SHOWING THE DESPATCH OF THE REVENUE BUSINESS OF THE DISTRICT OFFICE DURING THE HALF-YEAR ENDING 19 .

Notes.—(1) The unit for the statistics in this return is each single one of the serial numbers entered in column (1) of the personal and copy application registers. When two or more currents go under successive number they are not separate units but all form one unit. Reminders and references bear the number of the current with reference to which they are issued and are therefore not counted as separate numbers. The period of pendency should count from the date on which the first paper registered was received or initiated.

(2) The return should be accompanied by a separate list of all papers more than one year in arrears [column (11) of the return] showing—

- 1. the date of each such paper,
- 2. brief abstract of the subject-matter,
- 3. explanation in brief of cause of delay, and
- 4. date of last reminder sent to officers against whom papers are pending.

(3) The number of cases under columns (8) to (11) brought to the call-book should be noted separately under the total figures in the return.

(1) Name of the register.	(2) The number of serial numbers pending at the beginning of the half-year.	(3) The number of serial numbers received or initiated during the half-year.	(4) Total of columns (2) and (3).	(5) Out of the serial numbers shown in column (2).	(6) Out of the serial numbers shown in column (3).	(7) Total of columns (5) and (6).	(8) Total of columns (6) and (7).
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Number of serial numbers disposed of finally.

1. Personal register.
2. Copy application register.

Remaining in arrears.

(9) One month or less (counting from date of registration or first current in file).	(10) More than one month and not more than six months.	(11) More than six months and not more than one year.	(12) Total of columns (9) to (11).	(13) Remarks.
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- (B.P. No. 247, dated 9th November 1904.)
- (B.P. No. 278, dated 19th October 1911.)
- (B.P. No. 41, dated 21st June 1920.)
- (G.O. No. 130, Revenue, dated 17th Feb June 1931.)

APPENDIX H.

(District Office Madras—Paragraph 138.A)

DESPATCH OF REVENUE BUSINESS OF THE TALUK OFFICE OF HALF-YEAR ENDING 19 FOR THE

N. Nos.—(1) The unit for these statistics is each single one of the serial numbers entered in column (1) of the registers shown in column (2) of this statement when two or more entries go under one current number, they are not separate units, but all form one unit.

(2) When there are two or more currents in one file, the current first registered will decide what register it is to be booked against.

(3) The business to be shown in these statistics is all business other than magisterial.

(4) The number of cases under columns (6) to (12) brought to the call-book should be noted separately under the total figures in the return.

(1) Name of the register.	(2) The number of serial numbers mentioned in column (2) pending at the beginning of the half-year.	(3) The number of serial numbers received or initiated during the half-year.	(4) Total of columns (2) and (3).	(5) Out of the serial numbers shown in column (2).	(6) Out of the serial numbers shown in column (3).	(7) Total of columns (5) and (6).	(8) Total of columns (6) and (7).
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Number of serial numbers disposed of finally.

Remaining in arrears.

(9) One month or less (counting from date of registration or first current in file).	(10) More than one month and not more than six months.	(11) More than six months and not more than one year.	(12) More than one year.	(13) Total of columns (9) to (12).	(14) Remarks.
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1. Personal registers
2. House-to-house register
3. B. Memo register
4. Taluk register No. 4 (Darbhast), No. 5 (Rajalingambast), No. 6 (Treasurer's registry), No. 7 (Register of permanent changes), No. 8-A (Register of new survey fields and subdivisions), No. 10-A (Water rate register).

Copy application register

N.B.—Details of papers pending for six months and upwards should accompany the statement.

Office of the

Total of column (8).
Total of column (13)

Increase.
Decrease.
(Signature)
(Office)

- To
- (B.P. No. 247, dated 9th November 1904.)
 - (B.P. No. 278, dated 19th October 1911.)
 - (B.P. Mta. No. 302, dated 16th July 1918.)
 - (B.P. No. 419, dated 21st June 1920.)
 - (G.O. No. 1303, Revenue, dated 17th June 1931.)

APPENDIX I.

INSTRUCTIONS FOR THE WORKING OF THE TOTENHAM SYSTEM IN THE REVENUE DIVISIONAL, TALKER AND DEPUTY TALKER'S OFFICES.

4.—Revenue Divisional Offices.

1. An office order such as that referred to in the preliminary note in the Manual should be issued in each office indicating who should perform the functions assigned in the Manual to specified officials.

2. Subject to the above office order, the principles of the Totenham System as described in sections I., III., VIII., IX., X., XI., XII., XIII and XVI of the District Office Manual apply in their entirety to all divisional offices and the principles of the other sections apply subject to the following remarks and modifications.

3. Organization of the office.—As a divisional office consists of an establishment of from four to six clerks, it is unnecessary to divide it into sections. Each clerk will be assigned a distinguishing letter as this will assist the head clerk in the distribution of the papers. The head clerk should be made responsible for the supervision and control of the whole office.

4. Register to be maintained.—The following registers should be maintained in each divisional office—

- (a) Distribution register.
- (b) Personal register and periodical register.
- (c) Special register of important references from the Collector, Board and Government.
- (d) Fair-copy register and despatch by post and local delivery book.
- (e) Call-book.
- (f) Stamp account.
- (g) Security register.
- (h) Copy application register.
- (i) Record issue register.
- (j) Arrest-lists.

(a) Distribution register.—This register will be maintained in the form annexed to these instructions and will serve the purposes both of the distribution and the new case registers, prescribed in the District Office Manual. Each register will contain 250 pages with 15 lines to a page and the lines will be serially numbered in print. Two registers—Volume I containing Nos. 1 to 3300 and Volume II, Nos. 3301 to 6000—will ordinarily be required every year except in offices with heavy correspondence which may require a third volume.

All papers received in typal, without any exception, should be entered in the distribution register. The serial numbers in column (1) of the register should be printed. The papers should be sorted out clerk-wise and numbered with an automatic numbering machine in such a way that each clerk has a consecutive series of numbers, e.g., head clerk should get numbers 1 to 5, second clerk numbers 6 to 12, third clerk numbers 13 to 20 and so on. The enclosures should be entered in column (2). All the papers relating to a clerk in column (2) should be bracketed together and initialled by him in column (3) in token of acknowledgment. Any stray numbers relating to the papers of a clerk should also be initialled by him. Before the last number given to the day's typal the head clerk should invariably affix his initials with date.

When subject clerks acknowledge the receipt of papers in the distribution register, they will note in column (4) of the distribution register the numbers of old cases to which any of the papers received by them on the previous day or only replies and ring them off. In respect of periodicals and papers marked "L. D." or "N. D." (Dist.) by the Divisional Officer or by the head clerk subject to approval of the Divisional Officer, the number of the periodicals or the date of disposal, as the case may be, should be entered in column (4) of the distribution register and the entries in the register should be ringed off. In the case of Government Orders and Board Proceedings on which no specific action is necessary and similar papers for which "record files" are kept, the number of the "record files" in which they should be filed should be got approved by the competent authority and noted in column (4) of the distribution register; the papers should then be handed over to the record-keeper under his acknowledgment in column (5) of the register and the entries in the register should be ringed off. Column (4) will be left blank against all new cases till they are disposed of. The despatcher should, after fair copies are despatched, hand over the files to the clerk who maintains the distribution register who will note all the despatches in column (4) of the register before transferring the files to the record-keeper. The latter will acknowledge their receipt in column (5) and will also see that all the files have been duly entered in column (4).

When papers are finally disposed of the subject clerk should hand over the files to the clerk who maintains the distribution register and obtain his initials in the last column of the personal register.

(b) Personal register and periodical register.—Each clerk will maintain a personal register and a periodical register, the instructions in the District Office Manual being followed.

(c) Special register of important references from the Collector, Board and Government.—This should be maintained in Form XVI in Appendix B. This register should be maintained by the Head Clerk and submitted to the Divisional Officer every day for his perusal, if he is at headquarters.

APPENDIX

New cases should be registered under fresh serial numbers, while old cases should be noted against serial numbers of the papers to which they refer in columns (9) and (10) of the personal register, in order to facilitate the tracing of old cases in the personal register, the current number given to each old case in the distribution register should be noted in special order in column (3) below the last entry of new cases for the day together with the current number of the paper against which the old case is entered as ordered above. This is illustrated below:—

Serial number.	Current number.	Date of receipt by clerk.	Title, etc.
(1)	(2)	(3)	(4)
375	4847	30th July 1927	Panchayats—Chittoor, etc.
386	4854-3584 .. .. .	.....	.....
	4850	1st August 1927	Budget—Control of expenditure, etc.

(d) Fair copy register.—This should be in the form annexed to these instructions. The head clerk is responsible for the prompt fair-copying and despatch of papers. The register should be carefully maintained and checked from time to time. If this is done, it will afford a safeguard against delays in the despatch of fair copies.

A despatch by post and local delivery book should also be maintained in the manner prescribed in the District Office Manual.

(e) Call-book.—Ordinary calls will be noted in the personal registers and not in the call-book but papers that have to be over for months and these which relate to the return of records which are not entered in the special register prescribed in paragraph 6 of Board's Standing Order 174 and the return of which has to be carefully watched should be entered in the call-book. Please see also the instructions in paragraphs 68 and 69 of the District Office Manual which should be followed *mutatis mutandis*.

(f), (g), (h) and (i).—The stamp account, security register, copy application register and record issue register should be maintained in the manner laid down in the District Office Manual. (j) Arrear lists.—They should be written up in both Forms VII and X prescribed in the District Office Manual and the instructions in paragraph 182 of the District Office Manual should be followed.

NOTE.—In B.P. No. 2012, dated 14th September 1926, the Board approved the maintenance for Collectors' offices of an arrear list of records pending with clerks. The Board considered it unnecessary to introduce it into Divisional offices. A systematic inspection of the record issue register by the Divisional Officer and his head clerk is all that is required to prevent unnecessary retention of records by clerks.

5. 'Indexing' should be done after a paper is given a 'R' or 'D' disposal and not when it is received in the typal. In preparing the index slip, the instructions given in the District Office Manual should be carefully followed.

6. Filing.—The system of filing, detailed in paragraphs 86 to 88 of the District Office Manual should be adopted. The system is complicated and before introducing it the Divisional Officer should take care to compile a list of files which will suit his office (cf. Appendix D of the District Office Manual) and should satisfy himself that the head clerk and the other clerks of his office have understood the instructions given in the District Office Manual.

ANNEXURES.

I

Distribution Register.

Serial number.	Enclosure. (Here enter total number of original records, plans, title-deeds, etc.).	Disposal.—Nature and date. (N.B.—Ring off replies top ending currents and note their numbers.)	Record-keeper's acknowledgment with date (Despatch seal in the case of M. Disposals.)
(1)	(2)	(3)	(4)

II

Fair-copy Register.

Serial number.	Number or description with the date of approval of the draft.	Date of receipt for issue.	Date of despatch.
(1)	(2)	(3)	(4)

NOTE.—In the case of drafts approved in camp, prefix the letter 'C' to the date of approval in column (3).

All papers received in Tappal, without any exception should be entered in the distribution register. The serial number in column (1) of the register should be printed. The paper should be sorted out clerk-wise and numbered as in the preliminary note in the District Office Manual that each clerk has a consecutive series of Nos. e.g., head clerk should get Nos. 1 to 6, second clerk Nos. 6 to 12, third clerk Nos. 13 to 20 and so on. The enclosures should be entered in column (2). All the papers relating to a clerk in column (1) should be bracketed together and initialed by him in column (3), in token of acknowledgment. Any entry numbers relating to the papers of a clerk should also be initialed by him. Below the last number given to the day's Tappal, the Headquarters Deputy Tahsildar should invariably enter his initials with date.

When subject clerks acknowledge the receipt of papers in the distribution register, they will note in column (4) of the distribution register the number of out copies to which any of the papers received by them on the previous day are only replies and ring them off. In respect of political and papers to be entered in special registers, such as taluk register numbers 4, 5, 6, 7, 8 and 9-A and the B. Memorandum register, the number of the political of the serial number of the case in the special register as the case may be, should be entered in column (4) of the distribution register and the entries in the register should be ringed off. In the case of Government Orders and Board Proceedings on which no specific action is necessary and similar papers for which "retard files" are kept, the number of the "record files" in which they should be filed should be got approved by the competent authority and noted in column (4) of the distribution register; the papers should then be handed over to the record-keeper under his acknowledgment in column (5) of the register and the entries in the register should be ringed off. Column (4) will be left blank again in all new cases till they are disposed of. The de-patcher should, after fair copies are despatched, hand over the files to the clerk who maintains the distribution register who will note all the disposals in column (4) of the register before transferring the files to the record-keeper. The latter will acknowledge the receipt in column (5) and will also see that all the files have been duly entered in column (4).

When papers are finally disposed of the subject clerk should hand over the files to the clerk who maintains the distribution register and obtain his initials in the last column of the personal register.

(b) Personal register and periodical register.—Each clerk will maintain a personal register and periodical register, the instructions in the District Office Manual being followed.

New cases should be registered under fresh serial numbers, while old cases should be noted against the serial numbers of the papers to which they refer in columns (3) and (4) of the personal register. In order to facilitate the tracing of old cases in the personal register, the current number given to each old case in the distribution register should be noted in serial order in column (2) below the last entry of new cases for the day together with the current number of the paper against which the old case is entered as ordered above. This is illustrated below:—

Serial number.	Current number.	Date of receipt by clerk.	Files, etc.
(1)	(2)	(3)	(4)
335	4847	30th July 1927	Panchayat—Chittoor, etc.
	4853-3584	" "	" "
336	4880	1st August 1927	Budget—Control of expenditure etc.

(c) Special Register of important references from District Officer, Collector, Board and Government.—This should be maintained in Form XVI in Appendix B. This register should be maintained by the Headquarters Deputy Tahsildar and submitted to the Tahsildar daily for his perusal, if he is at headquarters.

(d) Fair-copy register.—This should be in the form annexed to these instructions. The head clerk is responsible for the prompt fair-copying and despatch of papers. The registers should be carefully maintained and checked from time to time. If this is done, it will afford a safeguard against delays in the despatch of fair copies.

The fair-copy register need not be maintained in those Taluk offices where the clerks themselves fair-copy their drafts and where there are no separate typists for fair-copying work. The heads of these offices should watch the delays in the preparation of fair copies and take suitable action against the clerks responsible.

A despatch by post and local delivery book should be maintained in C.F. 61 revised. All communications to be delivered by hand should be entered in this register. Columns (3) (5) and (6), however, need not be filled up. The typist or attendant when there is no typist should maintain this register.

(e) Call book.—Ordinary calls will be noted in the personal registers and not in the call book but papers that have to lie over for months and those which relate to the return of records which are not entered in the special register prescribed in paragraph 6 of Board's Standing Order No. 174 and the return of which has to be carefully watched should be entered in the call book. Please see also the instructions in paragraphs 88 and 89 of the District Office Manual which should be followed *mutatis mutandis*.

B.—Tahsildar Office.

1. An office order such as that referred to in the preliminary note in the District Office Manual should be issued in each office indicating who should perform the functions assigned in the Manual to specified officials.

2. Subject to the above office order, the principles of the Tottenham system as described in sections II, III, VIII, IX, X, XI, XII, XIII and XVI of the District Office Manual apply in their entirety to all Taluk offices and the principles of the other sections apply subject to the following remarks and modifications.

3. Organization of the office.—The office should be divided into three sections, the clerks in each section being assigned a distinguishing letter as illustrated below:—

Section A.—Under the Taluk Head Accountant—

- A-1—Jama bandi and statistics.
- A-2—Cash, taxes.
- A-3—Special Funds.
- A-4—Demand, collection and balance.

Section B.—Under the Taluk Head Clerk—

- B-1—Darikhats, land sales, etc.
- B-2—Land records.
- B-3—Land acquisition.
- B-4—Akhari.
- B-5—Records.

Section C (Fair-copy section) under the Taluk Head Clerk—

- C-1—Tappal.
- C-2—Fair-copying and despatch.

Subject to the general control of the Tahsildar, the Headquarters Deputy Tahsildar should be made responsible for the supervision and control of the whole office.

Norm.—(1) Most Taluk offices have now a typist. The typist and attendant may be placed in the fair-copy section. The attendant can fair-copy short drafts and communications in the language of the district; subject clerks may occasionally have to fair-copy their drafts but most drafts should go to the fair-copy section unless there is no typist.

(2) The distribution of subjects shown above is only illustrative. Subject to the approval of the Collector the Revenue Divisional Officers have discretion to distribute the subjects as they think best.

4. Registers to be maintained.—The following registers should be maintained in each Taluk office:—

- (a) Distribution register.
- (b) Personal register and periodical register.
- (c) Special register of important references from the Divisional Officer, Collector, Board and Government.
- (d) Fair-copy register and despatch by post and local delivery book.
- (e) Call-book.
- (f) Stamp account.
- (g) Security register.
- (h) Copy application register.
- (i) Record issue register.
- (j) House-site register.
- (k) B. Memorandum register.
- (l) Taluk Register No. 4 (Dharbaz).
- (m) Do. No. 5 (Relinquishment).
- (n) Do. No. 6 (Transfer of registry).
- (o) Do. No. 7 (Register of permanent changes).
- (p) Do. No. 8-A (Register of new survey fields and subdivisions).
- (q) Do. No. 10-A (Water-rates register).
- (r) Register of Income certificates.

(a) Distribution register.—This register will be maintained in the form annexed to these proceedings and will serve the purposes both of the distribution and the new case registers prescribed in the District Office Manual. Each register will contain 250 pages with 15 lines to a page and the lines will be serially numbered in print. Three registers—Volume I, containing Nos. 1 to 2300, Volume II, Nos. 2301 to 6800 and Volume III, Nos. 6801 to 9900—will ordinarily be required every year, except in offices with heavy correspondence which may require a fourth volume.

NOTE.—Number in the distribution register relating to the previous calendar year and which remain unringed off as on the 1st April of the current year, will be entered on the pages at the commencement of the volume of the new year. For this purpose, a few pages of the distribution register will be left blank at the commencement of the calendar year. After the pending numbers of the previous year, have thus been carried over to the new register, the old volumes should be sent to the records and acknowledgment of the record keeper obtained on the first page of the new register.

(f) (g) (h) and (i).—The stamp account, security register, copy application register and record issue register should be maintained in the manner laid down in the District Office Manual.

(j) and (k) to (p).—The existing register should be maintained as at present.

(q) B. Memorandum register.—This register will be maintained in two different forms as shown in the Annexure IV, viz., (i) for pottamboke lands and assessed or unassessed waste lands which have either been reserved or classed as valuable under Board's Standing Order No. 18-23 and (ii) for assessed and unassessed waste lands which are not reserved or are not valuable according to Board's Standing Order No. 18-23. The register is not to be written up by villages. The B. memorandum must be entered in the register serially for the whole taluk in the order of their receipt. An alphabetical index of the villages on the lines of taluk registers 4, 5 and 6 should be put up in the first page of the register (the serial numbers of the B. memorandum being noted against the concerned villages in the index).

Note.—These forms are not for use in Madras district.

(r) Taluk Register No. 10-A—Water-rate register.—This register will be maintained in accordance with the instructions in the Manual of Taluk Accounts.

Note.—This register is not for use in the Nilgiris district.

[G.O. Ms. No. 2007, Public (Services-T), dated 27th June 1937 and B.P. Ms. No. 870, dated 8th July 1937.]

5. Arrear lists.—They should be written up in both Forms VII and X prescribed in the District Office Manual and the instructions in paragraph 182 of the District Office Manual should be followed.

Note.—In B.P. Ms. No. 2012, dated 14th September 1922, the Board approved the maintenance for Collectors' offices of an arrear list of records pending with clerks. The Board considers it unnecessary to introduce it into Taluk offices. A systematic inspection of the record issue register by the Tahsildar and the section heads is all that is required to prevent unnecessary retention of records by clerks.

[G.O. Ms. No. 915, Public (Services), dated 8th November 1933 and B.P. No. 121, Press, dated 22nd November 1933.]

6. Indexing.—This should be done after a paper is given a 'R' or 'D' disposal and not when it is received in the 'appal'. In preparing the index slip, the instructions given in the District Office Manual should be carefully followed.

The titles even in the case of correspondence in the language of the district must be in English and written in the same form as if the correspondence were in English. Tahsildars and Head-quarters Deputy Tahsildars should see that the titles is properly written.

7. Filing.—The system of 'filing' detailed in paragraph 84 to 86 of the District Office Manual should be adopted. The system is complicated and before introducing it the Tahsildar should take care to compile a list of files which will suit his office (cf. Appendix D of the District Office Manual) and should satisfy himself that the Head Accountant and the other clerks of his office have understood the instructions given in the District Office Manual.

ANNEXURES.

I

Distribution register.

Serial number.	Enclosures (here enter total number of original records, plans, title-deeds, etc.)	Number of clerks and his initials.	Disposal—Nature and date.	Record-keeper's acknowledgment with date. (Dispatch seal in the case of N. Disposal.)	Date of receipt for issue.	Date of despatch.

II

Fair-copy register.

Serial number.	Number or description with the date of approval of the draft.	Date of receipt for issue.	Date of despatch.

Note.—In the case of drafts approved in copy, prefix the letter 'D' to the date of approval in column (2).

III—Cancelled.

IV

B. Memorandum Register.

(1)

Register of B. Memorandum relating to pottamboke lands and assessed or unassessed waste lands which have either been reserved or classed as valuable under Board's Standing Order No. 18-23.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Serial number and date of receipt in Taluk office.	Name of the village.	Survey number and subdivision number.	Date of reference to the Revenue Inspector. (Reference to other officers, if any, may be entered in this column.)	Date of service of the notice under section 7, if any.	Date of receipt of petitions in response to the notice under section 7, if any.	Date of receipt of report from the Revenue Inspector (reply to references made to other officers, if any).	Date of issue of orders to village officers.	Date of submission of B. Memorandum to the Revenue Divisional Officer and further references, if any.	Date of receipt of B. Memorandum from Revenue Divisional Officer with further references, if any.	Date of reference to Revenue Inspector with B. Memorandum and notice.	Date of receipt of Revenue Inspector's report after eviction.	Date of receipt in the record room and record-keeper's initials in token of acknowledgment.
		25-2 (1)	18th Apr. 1934.			20th Apr. 1934.						
		(3)	Do.			26th Apr. 1934.						
		(3)	Do.			17th Apr. 1934.						
		(4)	Do.			21st Apr. 1934.						

Note.—(1) When there are more than one encroachment on the same field and all of them are booked in the same B. Memorandum the serial number given by the village kauman in the memorandum against each encroacher must be entered in column (3)—vide the specimen entries noted in the form.

(2) Further references, if any, after eviction of the encroachment, is completed and the copies received thereto should be entered in columns (3) and (10).

(ii)

Register of B. Memorandum for assessed and unassessed waste lands which are not reserved or are not valuable according to Board's Standing Order No. 18-23.

Serial number.	Date of receipt in Taluk office.	Name of village.	Survey number and subdivision number.	Date of issue of orders to village officers.	Date of receipt in the record room with record-keeper's initials in token of acknowledgment.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[G.O. No. 819, Public (Services), dated 22nd May 1937.]
[B.P. No. 65, Press, dated 1st June 1935.]

V

Register of Income Certificates.

Name of Father's name. Village. applicant.	Purpose for which the income certificate is desired.	Authority recommending the issue of the certificate with relevant extracts.	Income as mentioned by the authority.	Date of the issue of the certificate.
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- (1) (2) (3) (4) (5) (6) (7)
- [G.O. Ms. No. 207, Public (Services-C), dated 27th June 1937.]
- [B.P. Ms. No. 870, dated 8th July 1937.]

C.—Stationary Sub-Registrar's Office.—Detached. D.—Deputy Tahsildar's Office.

1. The Deputy Tahsildar should perform the functions assigned to the Collector and the Sachinidhar in the District Office Manual and will be responsible for the supervision of all branches of work.

2. The principles of the Tottenham system as described in sections II, III, VIII, IX, X, XI, XII, XIII and XVI of the District Office Manual apply in their entirety to the Deputy Tahsildars, offices and the principles of the other sections apply subject to the following remarks and modifications.

3. **Organization of the office.**—As the establishment of a Deputy Tahsildar's office consists of three clerks only it is unnecessary to divide it into sections. Each clerk will be assigned a distinguishing letter as this will assist the distribution of the teppal. The Deputy Tahsildar may distribute the work as he thinks best, with the approval of the Divisional Officer. The Deputy Tahsildar is responsible for the control and the supervision of the whole office. When the Deputy Tahsildar is on tour the head clerk in respect of the offices with no sub-treasury and the accountant in respect of the offices with a sub-treasury will subject to his control be responsible for the control and supervision of the office. In an office where there is a sub-treasury for which an accountant and shroff have been sanctioned in addition to three clerks the accountant and the shroff will attend to the treasury and the accountant's work of the office instead of the head clerk. The accountant will be assigned a distinguishing letter.

4. **Registers to be maintained.**—The following registers should be maintained in each Deputy Tahsildar's office:—

- (a) Distribution register.
- (b) Personal register and periodical register.
- (c) Special register of important references from the Divisional Officer, Collector, Board and Government.
- (d) Despatch by post and local delivery book.
- (e) Call book.
- (f) Stamp account.
- (g) Security register.
- (h) Copy application register.
- (i) Record issue register.
- (j) House-visit register.
- (k) B. Memorandum register.
- (l) Taluk Register No. 4 (Dankhast).
- (m) Do. No. 5 (Retinquishment).
- (n) Do. No. 6 (Transfer of registry).
- (o) Do. No. 8-A (Register of new survey fields and subdivisions).
- (p) Do. No. 10-A (Water-rate register).
- (q) Register of Income Certificates.

(c) **Distribution register.**—This register will be maintained in the form given below and will serve the purposes of both the distribution and the new case registers prescribed in paragraphs 16 to 18 and 21 (3) of the District Office Manual. Each register will contain 220 pages with 10 lines to a page and the lines will be serially numbered in print. Two registers will ordinarily be required every year.

Note.—This register is not for use in the Nilgiris district.

All papers received in teppal, without any exception should be entered in the distribution register. The serial numbers in column (1) of the register should be printed. The papers should be sorted out clerk-wise and numbered in hand in such a way that each clerk has a consecutive series of numbers (e.g., head clerk should get numbers 1 to 8, second clerk, numbers 9 to 12 and so on). The enclosures should be entered in column (2). All the papers relating to a clerk in column (1) should be bracketed together and initialled by him in column (3). In teppal of acknowledgment. Any stray numbers relating to the paper of a clerk should also be initialled by him. Below the last number given to the day's teppal, the Deputy Tahsildar should invariably affix his initials with date. The head clerk or the accountant as the case may be will maintain the distribution register. During the absence of the Deputy Tahsildar on tour, the papers will be distributed by the head clerk or the accountant as the case may be and he will affix his initials with date below the last number given to the day's teppal.

In respect of periodicals and papers to be entered in special registers, such as taluk register Nos. 4, 5, 6 and 8-A, the number of the periodical or the serial number of the case in the special register, as the case may be, should be entered in column (4) of the distribution register and the entries in the register should be ringed off. In the case of Government Orders and Board's Proceedings on which no specification is necessary and similar papers for which record files are kept, the number of the record files in which they should be filed should be got approved by the competent authority and noted in column (4) of the distribution register; the papers should then be handed over to the record-keeper under his acknowledgment in column (5) of the register and the entries in the register should be ringed off.

Distribution Register.

Serial number.	Enclosures (over the total number of original records, plans, title deeds, etc.).	Numbers of the clerk and his initials.	Disposal—Nature and date of acknowledgment (B.P.—King off) replies to pending current and note cases of the (their numbers).
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(1) When subject clerks acknowledge the receipt of papers in the distribution register, they will note in column (4) of the distribution register the number of old cases which they have papers received by them on the previous day are only replies and ring them off in respect of periodicals and papers to be entered in special registers, such as taluk registers Nos. 4, 5, 6 and 8-A, the number of the periodical or the serial number of the case in the special register, as the case may be, should be entered in column (4) of the distribution register and the entries in the register should be ringed off. In the case of G.O.s and B.P.s on which no specific action is necessary and similar papers for which 'record files' are kept, the number of the 'record files' in which they should be filed should be got approved by the competent authority and noted in column (4) of the distribution register; the papers should then be handed over to the record-keeper under his acknowledgment in column (5) of the register and the entries in the register should be ringed off. Column (4) will be left blank against all new cases till they are disposed off. The despatcher should after fair copies are despatched hand over the files to the Head clerk, or the Accountant who maintains the distribution register and who will note all the disposals in column (5) of the register before transferring the file to the Record-keeper. The latter will acknowledge their receipt in column (5) and will also see that all the files have been duly entered in column (4).

When papers are finally disposed of the subject clerk should hand over the files to the Head clerk or the Accountant who maintains the distribution register and obtain his initials in the last column of the personal register.

(b) **Personal register and periodical register.**—Each clerk will maintain a personal register and a periodical register, the instructions in paragraphs 20 (2), 70 and 71 of the District Office Manual being followed. New cases should be registered under the serial numbers while old cases should be noted against the serial numbers of the papers to which they refer in column (9) and (10) of the personal register. In order to facilitate the tracing of old cases in the personal register, the current number given to each old case in the distribution register should be noted in serial order in column (2) below the last entry of new cases for the day together with current number of the paper against which the old case is entered as indicated above. This is illustrated below:—

Social number.	Current number.	Date of receipt by clerk.	Title, etc.
335	4847	30th July 1937	...
338	4852-3384	" "	...
	4860	1st August 1937	...

(c) *Special Register of Important References* from the *Divisional Officer, Collector, Board and Government*.—This should be maintained in Form XVI in Appendix B. This register should be maintained by the head clerk and submitted to the Deputy Tahsildar daily for his perusal, if he is at headquarters.

(d) A despatch by post and local delivery book should be maintained in O.F. 61 (revised). All communications to be sent by post or to be delivered by hand should be entered in this register. Columns (5) and (6), however, need not be filled up in respect of those communications. The attender should maintain it.

Notes.—Numbers in the distribution register relating to the privates calendar year and which remain unringed off as on the 1st April of the current year, will be entered on the pages at the commencement of the volumes of the new year. For this purpose, a few pages of distribution register will be left blank at the commencement of the calendar year. After the passing numbers of the previous year have thus been carried over to the new register, the old volumes should be sent to the Records and the acknowledgment of the record keeper obtained on the first page of the new register.

(e) *Call book*.—One call book will be maintained for the office by the Head clerk or the Accountant as the case may be. Ordinary calls will be noted in the personal registers and not in the call book but papers which have to lie over for a considerable period and those which relate to the return of records which are not entered in the special register prescribed in paragraph 6 of Board's Standing Order No. 174 and the return of which has to be carefully watched should be entered in the call book. Please see also the instructions in paragraphs 68 and 69 of the District Office Manual which should be followed *mutatis mutandis*.

(f), (g), (h) and (i).—The stamp account, security register, copy application register, and record issue register should be maintained in the manner laid down in paragraphs 56 (b), 25 (b), 26 (10) and 25 (11) of the District Office Manual. The head clerk or the accountant as the case may be will daily verify the value of stamp affixed to letters and will compare it with the entries in the stamp account.

(j) This existing register should be maintained as at present.

(k) *B. Memorandum register*.—This register will be maintained in two different forms as shown in Annexure IV, viz. (i) for poramboles lands and assessed or unassessed waste lands which have either been recovered or cleared as valuable under Board's Standing Order No. 14-22 and (ii) for assessed and unassessed waste lands which are not reserved or are not valuable according to Board's Standing Order No. 14-22. This register is not to be written up by village. The B. Memorandum must be entered in the register serially for the whole taluk in the order of their receipt. An alphabetical index of the villages on the lines of taluk registers 4, 5 and 6 should be put up in the first pages of the register (the serial numbers of the B. Memorandum being noted against the concerned villages in the index).

(l), (m), (n) and (o).—The existing registers should be maintained as at present.

(p) *Taluk Register No. 10-A—Water-rate register*.—This register will be maintained in accordance with the instructions in the Manual of Taluk Accounts.

(q) *Register of Income Certificates*.—This register will be maintained as in the Taluk offices in the form given in Annexure V.

5. *Indexing*.—This should be done after a paper is given a "B" or "D" disposal and not when it is received in the tappal. In preparing the index slip, the instructions given in paragraphs 106, 109 and 116 of the District Office Manual should be carefully followed.

The titles even in the case of correspondence in the language of the district must be in English and written in the same form as if the correspondence were in English. The Deputy Tahsildar and the head clerk or the accountant as the case may be should see that the title is properly written.

6. *Filing*.—The system of filing detailed in paragraphs 84 to 88 of the District Office Manual should be adopted. The system is complicated and before introducing it the Deputy Tahsildar should take care to compile a list of files which will suit his office (cf. Appendix D of the District Office Manual) and should satisfy himself that the head clerk or the accountant as the case may be and the other clerks of his office have understood the instructions given in paragraphs 84 to 88 of the District Office Manual.

7. *Fair-copying*.—The clerks should themselves fair-copy their drafts. No fair-copy register need be maintained. The Deputy Tahsildar will watch the delays in the preparation of fair copies and take suitable action against the clerk responsible.

8. *Arrear Note*.—They should be written up in both Forms VII and X prescribed in Appendix B of the District Office Manual and the instructions in paragraph 132 of the Manual should be followed.

[G.O. Ms. No. 542, Public (Services), dated 26th March 1938;
B.P. No. 33, Press, dated 4th April 1938.]

APPENDIX J.

DESTRUCTION OF RECORDS.

1. The registers mentioned in Chapter V will be destroyed after the periods prescribed herein:—

Distribution register	.. .. .	After 5 years.
Personal registers	.. .. .	Do.
New case register	.. .. .	Do.
[G.O. Ms. No. 2459, Public (Services-9), dated 4th October 1931; B.P. No. 33, Press, dated 22nd October 1941.]		
Fair copy register	.. .. .	After 3 years.
Despatch by post and local delivery book	.. .. .	Do.
Stamp account	.. .. .	Do.
Periodical register	.. .. .	Do.
Call book	.. .. .	Do.
Security register	.. .. .	After 10 years provided all the valuables entered therein have been duly accounted for.
Copy application register	.. .. .	After 10 years
Records issue register	.. .. .	After 3 years.
Government suite register	.. .. .	After 10 years.
Paper suit register	.. .. .	Do

[G.O. Ms. No. 387, Public (Services), dated 8th May 1933;
B.P. No. 37, Press, dated 1st June 1933.]

2. The following records will be destroyed after the period noted against each:—
Register showing hour, etc., of handing over and taking back the 1 year, sealed bag containing the key of the record room.

Arrear lists maintained in Forms VII and X given in Appendix .. 3 years.
Running note-files to the personal and periodical registers and other special registers. Do.

[G.O. Ms. No. 527, Public (Services), dated 14th May 1936;
B.P. No. 177, Press, dated 28th September 1936.]

APPENDIX K-I.

STATEMENT SHOWING THE AUTHORITIES WHO SHOULD PREPARE, MAINTAIN AND SUBMIT PERSONAL FILES.

Class of officers whose personal files are to be maintained.	Class of Service, Office in which working.	Designation.
(1)	The Madras Civil Service (Executive Branch).	Revenue Divisional Office, Treasury Deputy Collectors and Office of the Deputy Collector on special duty.
(2)	The Madras Board of Revenue.	Assistant Secretaries, Board of Revenue.
(3)	Assistants Secretaries, Board of Revenue.	Deputy Collectors
(4)	Assistants Secretaries, Board of Revenue.	Collector or the Board of Revenue, Inspector of Muntions, e.g., the Inspector of Muntions and Local Boards.
(5)	Assistants Secretaries, Board of Revenue.	Deputy Director of Survey and Printing and Photographs, Assistant Director of Survey and Land Records, Deputy Director of Survey and Land Records.
(6)	Assistants Secretaries, Board of Revenue.	Deputy Director of Survey and Land Records, Board of Revenue.
(7)	Assistants Secretaries, Board of Revenue.	Deputy Director of Survey and Land Records, Board of Revenue.
(8)	Assistants Secretaries, Board of Revenue.	Deputy Director of Survey and Land Records, Board of Revenue.

Authority who should submit confidential reports periodically, if different from the Customian Officer. Officers by whom persons should be investigated.

Officers by whom persons should be investigated.

Officers by whom persons should be investigated.

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APPENDIX K-II.

FORMS OF PERIODICAL REPORTS OF THE WORK, CONDUCT AND CHARACTER OF THE MEMBERS OF THE SUBORDINATE SERVICES.

FORM I.

Other than the Madras Ministerial Service, Madras Secretariat Service and Technical Employees.

Name.
 Report for the year ending.
 Post held.
 Pay.
 Total period including the period in the year for which the officer reported or has worked under the officer reporting.
 Where employed and work engaged upon.
 Personality and manner.
 Health.—Physical capacity and means of getting about.
 General culture and intelligence.—Ability to express himself.
 Conduct and character.
 Temper and temper.—Relations with fellow officers and the public.
 Initiative.
 Industry.—Quality of work.
 Performance in the collection of loan arrears, land revenue and punchayat taxes.
 Judgment.
 Powers of control, supervision and organization.
 Professional knowledge or departmental experience.
 Inebriety (if inebriated, the extent of personal responsibility for incurring the debts).
 Punishments, censures or special commendations, in the period under report.
 Date of communication to the officer of any adverse remarks since last report.
 Fitness for promotion or confirmation.
 General remarks.
 Remark of immediate superior or reporting officer.

Station :
 Date :
 Signature.
 Name in block letters.
 Designation of officer.

Remarks of the head of the office or department.
 If he disagrees with any entry, he should record his own views.

Station :
 Date :
 Signature.
 Name in block letters.
 Designation of officer.

Note.—The entry of adverse remarks regarding personal character, conduct or honesty should be supported by the reasons for taking the view recorded and if possible, by reference to specific facts. An estimate that an officer is unfit for a particular rank should include the reasons for the estimate and if possible a statement of facts in support of the estimate, it should not be founded on general impressions only.

FORM II.

Madras Ministerial Service and Madras Secretariat Service.

Name.
 Report for the year ending.
 Post held.
 Pay.
 Personality and bearing.
 Physical capacity.
 Intelligence and initiative.
 Performance in the collection of loan arrears, land revenue and punchayat taxes.
 Ability to draft and note.
 Capacity for control.
 Promptness.
 Conduct and character.
 Inebriety (how far the individual is responsible for incurring the debts should be stated).
 Punishments, censures or special commendations in the period under report.
 Date of communication to the officer of any adverse remarks since last report.
 Fitness for promotion.
 General remarks.

Station :

Date :

Signature.

Name in block letters.

Designation of officer.

(True extract.)

PART II.

Preliminary Note.

While part deals with the office procedure followed in revenue offices, this Part (Part II) contains instruction on other points relating to those office. These instructions were contained in Chapter XV of Board's Standing Orders (except Standing Orders 173, 174 and 175) from the point of view of convenience, these portions of Board's Standing Orders, (i.e., standing Orders 155 to 172 and 176 to 180 and the appendices) have been deleted from Chapter XV of Board's Standing Orders and have been embodied in after suitable revision and re-edition.

XVII. Introduction.

154. *Hours of attendance.*—(1) The hours of attendance may be altered by Collectors or by divisional officers subject to Collectors yet during the hot whether the changes being duly notified in the district gazettes. A list of recognized holidays will be found in Appendix "L".

(2) *Office Order Book.*—All general instructions issued by the head of every office from time to time for the guidance of numbers of his office establishment, whether in regard to the office routine or in regard to personal official conduct, should be embodied in an office order book. The Chief Ministerial head of the office should be held responsible for seeing that every member of the office should be held whether temporary, acting or permanent, acquaints himself at the earliest practicable date with the contents of the books.

The office order issued from time to time should be reviewed once in six months obsolete orders eliminated and orders of current interest alone retained. The Office Order Book should be maintained in loose leaf form so as to facilitate the elimination of obsolete office orders. Amendments to office orders should be carried out in the office Order Book then and there. The Office Order issuing the amendment itself need not be placed in the Office Order Book, but the authority for the amendment should be noted in the concerned Office Order Book against the amendment carried out. The Office Order Book should be maintained separately for each section and should be in the custody of the Section Head Concerned.

XVIII. Revenue Establishment.

155. *The Collector's Office.*—(1) *Establishment.*—The establishment of the Collector consists of the following sections or departments.

- (1) Correspondence department.
- (2) Account department.
- (3) Treasury and Stamp department.
- (4) Land records establishment.
- (5) Miscellaneous office servants.

There is a separate Court or words department in the districts of Tiruchirappalli and Malabar where there are estates under management.

(2) *Officers-in-charge.*—The Correspondence department is placed under the Huzur Sarishtadar who is the chief ministerial officer in the collectorate. The Account, Treasury and Stamp departments including the special Funds, Loans and Birth and Death Registration establishments are in the charge of the Treasury Deputy Collector. The District Forest Office is under the control of the District Forest Officer who is the Collector's assistant in forest matters. For particulars regarding menial servants, see paragraph 8 infra.

(3) *The Account Department.*—The Account Department consists of two sections—(a) the Account and (b) the Special Fund Audit.

There are general by from 22 to 31 accountants in the Account section, including those who attend to loans accounts and birth and death registration with salaries ranging from Rs. 45 to 175. The highest ministerial officer in this section is the Huzur-Head Accountant on Rs. 150—5—175. He is under the immediate orders of the Treasury Deputy Collector and is responsible for the correctness and punctual submission of all periodical statements and accounts, except those which are prepared in the Correspondence department. He is also responsible for the proper working of the rules laid down in the Madras Financial Code, Madras Treasury Code, Madras Account Code, the Civil Account Code and the Government Securities Manual for the maintenance of the prescribed registers including those relating to the correspondence of his section and for the prompt disposal of currents in his section.

The Special Fund Audit Section consists of 2 to 3 special fund audit clerks on a salary of Rs. 45—3—60—2—30. The duties of these clerks will be found described in the Special Funds Code. The annual inspection of the Special Funds accounts will be entrusted to one of the senior accountants in the Treasury branch of the Collector's office.

(4) *The Treasury and Stamp Department.*—This section consists of a Huzur Treasurer on a salary of from Rs. 90 to Rs. 150 and 1 to 5 shroffs on salaries varying from Rs. 24 to 70 per mensem.

(5) *The Huzur Treasurer and his assistants.*—The Huzur Treasurer should be in charge of the cash and should also be the custodian of the stamps and postage labels taken out of the store under double locks. He should supply the stamps and postage labels on incidents passed by the Treasury Deputy Collector, but must not sell them on his own account to the public. He should keep the accounts relating to stamps and postage labels and should be responsible for their correctness. He is ordinarily assisted in his work by two or three accountants in preparing the ledger showing all cash receipts and disbursements, in writing up the accounts connected with postage labels and stamps and in furnishing the Account department with the information required for the preparation of the general returns to be submitted to the Superintendent of Stamps.

Note.—The Huzur Treasurer, supplied to each district, should remain in the custody of the Huzur Treasurer, who should keep a general store account in the form provided in the Stationery Rules sanctioned by Government.

(6) *Shroffs*.—The shroffs should attend to the receipt and issue of coins, postage labels and stamps; and one of them should keep the detailed statement of coins received and issued, and prepare a rough statement of the entries to be made in the ledger referred to in paragraph 5.

(7) Establishment for the maintenance of revenue records and registration. See Chain Survey Manual.

(8) *Miscellaneous office servants*.—Under the head of "Miscellaneous office servants" are included muckis, daffadars, peons, masalchis or lamp-lighters and sweepers. The daffadar should attend on the Collector. There are generally three muckhis. They should prepare covers, attend to the issue of the district gazette, and to the rough binding work of the office—all other binding being sent to the Government Press at Madras, or to local jails or in the last resort entrusted to private agencies. Professional book-binders shall not be employed in the office. No muckhi or other menial in the office shall be employed exclusively on book-binding.

(i) The number of Last Grade Government Servants that may be employed for offices is on Last Grade Government Servant for offices with a strength of 10 non-gazetted officers (excluding attenders) or less and one additional Last Grade Government Servant for every 10 additional non-gazetted officers. The appointment of additional Last Grade Government servant should be regulated in such a way as to ensure that no Last Grade Government Servant has at any time to serve more than 15 non-gazetted officers.

(ii) Daffadars and drivers, hestgrade Government servants also shall be included in the number of Last Grade Government Servants permissible according to the scale prescribed in rule 1.

(iii) District Collectors may have five Last Grade Government Servants on personal attendance and for their residence.

(G.O. Ms. No. 2807, Revenue, dated 23rd November 1948.)
(B. P. Ms. No. 80; dated 25th January 1949.)

(iv) District Revenue Officers may have two Last Grade Government Servants on personal attendance and for their residence.

(G.O. Ms. No. 2784, Revenue, dated 2nd July 1960.)
(G.O. Ms. No. 5083, Revenue dated 25th November 1961.)
(B.P. Ms. No. 415 (c), dated 30th March 1961.)
(B.P. Ms. No. 1843 (c), dated 5th December 1961.)

(v) District Collectors' offices may have additional Last Grade Government Servant chiefly to work in the Record Room.

(vi) One Last Grade Government Servant is allowed for each sub jail as Warder. This will not be counted against the sanctioned scale.

(vii) One additional Last Grade Government Servant is allowed in each taluk office for every firkas within the Tahsildar's direct jurisdiction excluding firkas under the jurisdiction of dependent Deputy Tahsildars and in each Deputy Tahsildar's office in charge of an Independent Deputy Tahsildar for every firkas in his jurisdiction.

(G.O. Ms. No. 814, Revenue, dated 25th March 1949.)

(viii) Assistant Public Prosecutors are allowed one Last Grade Government Servant each. It will not be counted against the sanctioned scale of Last Grade Government Servant for Collector's office.

(G.O. Ms. No. 2807, Revenue, dated 23rd November 1948.)
(B.P. Ms. No. 80, dated 25th January 1949.)

(ix) All touring Gazetted Officers in the mofussil, other than Collectors may have one Last Grade Government Servant each

(G.O. Ms. No. 3497, Revenue, dated 15th September 1962.)
(B.P. Ms. No. 2038 (e), dated 3rd November 1962.)

(x) All Gazetted Officers (non-touring) and all touring non-gazetted Officers now having Last Grade Government Servant can have one Last Grade Government Servant each. Huzur Sarish tadars, Huzur Head Clerks, Headquarters Deputy Tahsildar or assistant Tahsildars will not be eligible for a Last Grade Government Servant. Indian Administrative Service probationers and probationary Deputy Collectors will have one Last Grade Government Servant each while under training Headquarters Deputy Tahsildars or assistant Tahsildars who have out door work to do should be treated as non-gazetted touring officers and allowed one Last Grade Government Servant each.

(G.O. Ms. No. 814, Revenue, dated 25th March 1949.)

(xi) The prescribed scale shall in no case be exceeded without the specific sanction of the Government.

(G.O. Ms. No. 2807, Revenue, dated 23rd November 1948.)
(B.P. Ms. No. 80, dated 25th January 1949.)

(xii) The concessions granted to Collectors, Revenue Divisional Officers and other Gazetted Officers of the Revenue Department in respect of the employment of driver Last Grade Government Servant shall be subject to the following conditions.

(1) The engagement of the Last Grade Government Servant for driving the car of the officer should be recognized as a private engagement between the Officer and the Last Grade Government Servant with reference to the Government Servants conducted Rules.

(3) The driving work should not be part of the regular duties as a Last Grade Government Servant.

(G.O. Press No. 11, Revenue, dated 2nd January 1964.)

The Last Grade Government Servants in officers will be deputed to wait on the several officers to convey their messages, to give them the papers they require and to carry dufflers and other papers from one place to another in the office. They will also be required to take care of papers in the office and tie up bundles and dufflers and arrange them in proper orders.

(9) Guarding of Collectors' and District Revenue Officers' Offices at night. The office building should be guarded every night by at least two of the office servants sleeping on the premises.

Note.—For the rules relating to protection to be taken against the incursions of fire and the measure to be adopted on its outbreak, see Appendix C.

(10) *Custody of valuable is Collectors' offices.*—Money and valuables received in the Collector's office in the course of official business should be entered in the security register. The Huzur Sarishtadar should have the security register written up in his presence and initial it as required in paragraph 8 of the District Office Manual. Money should at once be remitted to or deposited in the treasury as the case may be. Valuable worth Rs. 50 or more shall be placed in a strong box and deposited in the treasury by the Huzur Sarishtadar or the Huzur Head-Clerk who should have the key of the box with him the custody of the box. Valuables worth less than Rs. 50 may be kept in the office safe either in the Collector's own room or in charge of the Huzur Sarishtadar or the Huzur Head Clerk. Neither the office chest, nor the box deposited in the Huzur Treasury shall be opened or removed or the valuables withdrawn from them except on the authority of or by the Huzur Sarishtadar or the Huzur Head Clerk who shall be held personally responsible for the proper disposal of money and the valuables. The Security Register should be in the custody of the Huzur Sarishtadar. The Collector or the Treasury Deputy Collector should scrutinize the register at least once in every month and watch the disposal of the money and the valuables and nature of and the authority for which should be noted in the remarks column.

156. *Divisional Offices*—(1) *Indian Administrative Service Division.*—The offices of the Indian Administrative Service Divisional Officers are generally allowed an establishment consisting of six clerks besides a clerk is Rs. 115-5-140, that of the second clerk Rs. 80-3-95-5-110 and the rest Rs. 45-3-60-2-90. The officer-in-charge of the division can distribute the work as he thinks best. The head clerk should have general control over the office and all revenue papers should ordinarily pass through him. He should attend to the disposal of all important papers which are specially referred to him and assist the officer-in-charge of the division in making the annual settlement. It is his duty to see that the registers are properly kept, that the system of office procedure is rightly understood and worked, and that the periodical returns are correctly prepared and punctually despatched.

(2) *Deputy Collector's division.*—A Deputy Collector's office is allowed an establishment containing of four clerks besides peons and other menials. In heavy charges an additional clerk on Rs. 45-3-60-2-90 is allowed. The pay of the head clerk is Rs. 115-5-140 that of the second clerk Rs. 80-3-95-5-110 and the rest Rs. 45-3-60-2-90. The head clerk has general control over the office and has duties and responsibilities similar to those of the head clerk referred to in paragraph 1 supra.

(3) *Guarding of divisional offices at night and custody of valuables*—(i) *Guarding of offices.*—For the proper guarding of his office by night, the Divisional Officer should direct the office peons and menials to sleep on the premises by turns. At least two men should be on duty each night. If this is not feasible the money and the valuables should be deposited in any public treasury in the same station. Nov. 1907. For this rule relating to precautions to be taken against the occurrence of fire and the measures to be adopted on its outbreak—see Appendix C.

(ii) *Custody of valuables.*—It is the duty of a Divisional Officer to see that all reasonable precautions are taken for the safe custody of money and valuables received by him in the course of official business whether in his revenue or magisterial capacity. Valuables should, as a rule, be kept in the treasury and other property should be secured in a strong wooden box under lock and seal in any one of the office rooms. If necessary, however, the Divisional Officer will be supplied with a safe or an iron-bound box fitted with Chubb's lock for the custody of the keys of which he will be held personally responsible. When proceeding on tour, he should, if practicable, transfer the valuables and money in his custody to a public treasury and where such a course is not feasible should take particular care that the necessary precautionary measures are adopted to ensure their safety during his absence from headquarters. He must exercise his discretion as to the best method of safeguarding property received during the course of a tour.

(iii) *Property received in criminal cases.*—A register of property received in criminal cases should be maintained in the form prescribed in the Criminal Rules of Practice. The entries in the register should be checked periodically by the Subdivisional Magistrate with reference to the actual property under custody so as to prevent losses through misappropriation. During their inspection of Subdivisional Magistrates' offices, Collectors should, in their capacity as District Magistrates, satisfy themselves that the register has been properly maintained and that the properties entered therein have been duly accounted for.

157. *Taluk Offices*—(1) *Establishment.*—Each Tahsildar is allowed an establishment consisting of a Headquarters Deputy Tahsildar, from eleven to thirteen clerks, a mosalchi, Last Grade Government Servants in the scale prescribed in paragraph 155 (8) and three to seven clerks deputed for duty as Revenue Inspectors.

(2) *The Tahsildar.*—The Tahsildar should exercise general supervision over the whole taluk establishment and see that all orders received from the Collector are replied to properly and without unnecessary delay. It is especially incumbent upon him to make a thorough inspection of the routine work of his office, as in the absence of effective supervision on his part or on that to the Headquarters Deputy Tahsildar, there is longer of the whole office falling into a state of inefficiency.

(3) *The Headquarters Deputy Tahsildar.*—Next to the Tahsildar, the Chief Revenue Officer in the taluk is the Headquarters Deputy Tahsildar. He is responsible for the correct preparation and punctual submission of all periodical returns which have to be submitted to the Collector including accounts and returns to be submitted to the treasury to the Huzur Treasury and must see that the several abstracts and registers are properly maintained, the necessary entries being made from time to time with reference to the village accounts. It is also his duty to see that the village returns, are received in time, to keep the Karnams' attendance book, to select papers to be indexed and to exercise a general supervision under the Tahsildar over the rest of the taluk establishment. He should particularly see that tabular registers of the taluk establishment are kept by him neatly and methodically and should inspect them from time to time. In the absence of the Tahsildar, he

circuit, he is in charge of the office and should open the tappal. He will then be responsible for the efficient discharge of the current work of the office including the sub-treasury, and will sign fair copies of drafts passed by the Tahsildar. He may also send simple but urgent routine replies to higher offices and issue urgent orders to village officers on his own authority, but the office copy of every such reply or order should be forwarded to the Tahsildar's camp for counter-initials immediately after the fair copy has been despatched. He may also approve sub-treasury correspondence, but replies to important communications received by the sub-treasury should be seen by the Tahsildar before issue.

Note.—A list of cases on which the powers referred to in the concluding portion of this order are delegated to the Headquarters Deputy Tahsildar or Taluk Head Accountant should be drawn up by the Tahsildar and submitted by the previous approval of the Divisional Officer.

(4) **Taluk Head Accountant.**—(i) The Taluk Head Accountant is in immediate charge of the taluk treasury and conducts the treasury transactions. He should not be burdened with Revenue work. When the Tahsildar is on tour, the Taluk Head Accountant is the Sub-Treasury Officer. But the appointment of the Taluk Head Accountant does not relieve the Tahsildar in any way of the responsibility for the proper and efficient working of the Sub-Treasury. See also the relevant provisions in the Treasury Code.

(ii) **Custody of valuables in the taluk offices.**—The Taluk Head Accountant is the custodian of the valuables received in the Taluk office and the instructions in paragraph 155 (10) apply *mutatis mutandis* in respect of their custody.

(5) **Head Clerk.**—The senior upper division clerk in the taluk office is the Head Clerk and he supervises the work of some clerks for which an allowance of Rs. 5 or Rs. 10 is paid to him according as he supervises the work of 2-5 clerks or more than five clerks respectively. He is also primarily responsible for the examination of the village accounts as well as for the correct preparation of the taluk accounts and his work in these respects should be carefully inspected and reviewed during jamabandi by the officer settling the taluk.

(6) **Deputy Tahsildars establishment.**—Each Deputy Tahsildar is ordinarily allowed an establishment consisting of three clerks and Last Grade Government Servants in the scale prescribed in paragraph 155 (8). The distribution of work among the clerk is left to the discretion of the Deputy Tahsildar. During the absence of the Deputy Tahsildar from headquarters, official correspondence addressed to him should not be opened by the Head Clerk except in cases specially sanctioned by the Collector but should be sent to the Deputy Tahsildar's camp.

(G. O. Ma. No. 745, Public (Services A), dated 9th April 1955.)
(C.S. No. 8, dated 31st March 1956.)

(7) **Guarding of taluk offices at night and custody of valuable property.**—(i) **Guarding of taluk offices.**—In places where the police guard in charge of the taluk treasury cannot exercise complete surveillance over the taluk office, the peons and menial servants on the establishment should be directed to sleep on the premises by turns for the purpose of guarding the buildings at night.

(ii) **Note.**—For the rules relating to precaution to be taken against the occurrence of fire and the measures to be adopted on its outbreak, see Appendix C.

(ii) **Custody of cash-chests of sub-magistrates.**—The cash-chests of sub-magistrates other than those at the district or taluk headquarters should ordinarily be lodged in the nearest sub-jail, being deposited within a ward in full view of the sentry. A register should be maintained showing the time of receipt and delivery of the property sent for safe custody, each entry being attested by the police officer on duty and the revenue officer in charge of the property. In places where there is no sub-jail within easy reach of the magistrate's office, the safe should be sunk in the floor and a menial servant should be left in charge at night and required to sleep on the top of the safe. When on tour, sub-magistrates must use their discretion as to the best method of safeguarding valuable property which comes into their official custody, and cannot at once be deposited in the cash-chest or a treasury.

(iii) **Property received in criminal cases by Deputy Tahsildar.**—**Sub-Magistrates.**—The instructions in paragraphs 3 (ii) and (iii) of paragraph 156 regarding the custody and verification of valuable property received by divisional officers in their revenue or magisterial capacity should also be observed by Deputy Tahsildar-Sub-magistrates in so far as their offices are concerned. Revenue Divisional Officers should, in their capacity as sub-divisional magistrates, check the property registers during their inspections and satisfy themselves that the registers have been properly maintained and that the properties have been duly accounted for.

(8) **Revenue Inspectors.**—Revenue Inspectors should be placed in charge of separate ranges, and should not, without necessity, be called into or detained at, the taluk headquarters. Care should be taken to see that Tahsildars do not delegate to their Revenue Inspectors the conduct of all kinds of miscellaneous inquiries which should properly be made by themselves.

XIX. Correspondence.

SECTION I.—FORM.

Size of paper.—All communications of an official nature should ordinarily be written on paper 6½ inches or 13 inches in length as the case may be and 8½ inches in width. In special cases paper of a different width may be used but even then the width should be either 4½ inches or some multiple thereof. In no case should the above prescribed length be departed from.

Note.—(1) The rules as to size of paper, place of deposit, and method of filing papers for deposits, are superseded by the rules in Appendix M in the case of all offices where the flat-file system is in force and communications addressed to such offices by others subordinate to them.

(2) Short and unimportant communications should be written on blank cards of the prescribed size instead of on service post cards; if the despatching clerk has other communications to send to the addressee on the same day, he should enclose the unstamped card in the cover containing such communications, provided no additional postage is thereby incurred; otherwise he should stamp the card with five paise label and post it separately. Such cards should invariably be used for indicating that any periodical return or returns are blank. A list of returns for which the cards will, as a rule, suffice, will be found in Appendix N which also contains a form to be adopted by Collectors in reporting that particular returns are blank.

(3) Reminders may be drafted on paper somewhat smaller than the prescribed size.

(4) The use of post cards for any class of communication to Government is prohibited.

(5) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(6) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(7) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(8) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(9) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(10) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(11) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(12) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(13) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(14) The rules regarding the form, arrangement and contents of communication to Government will be found in Appendix O.

(2) **Name and designation of officer, number and date of communication.**—The name as well as the official designation of an officer should be set out at the head of every letter, memorandum or proceedings issued by him or from his office on his responsibility irrespective of any signature which may be given by proponent at the end and irrespective of the authority or person to whom it may be sent. Every communication should be numbered in the order of its despatch and should bear the date on which the draft was approved. The name of the town, village or other station, from which the communication is written, should be given in addition to the date. Dates in official communications should generally be for the calendar year; but if it is necessary to give the late year to give the date according to the *fasi* (Rébenué) or other special year, the corresponding calendar year should also be entered between brackets, together with the day and month of the English calendar, if necessary.

NOTE.—Special care should be taken to see that proper names occurring in deeds or other documents of title are correctly and uniformly spelt.

(3) **Punctuation and paragraphing.**—Every letter should be carefully punctuated and the paragraphs should be numbered.

(4) **Transliteration.**—(1) *Indian names.*—In all official publications and correspondence, Indian (Hindu and Mussalman) names should follow the spelling given in Appendix F.

NOTE.—Dates other than in the Christian era occurring in judgements reports or other documents should invariably be accompanied by the corresponding dates of the Christians.

(ii) *Arabic proper names.*—The authorized mode of transliteration of Arabi proper names is given in Appendix Q. This system should be followed only in the case of Arabic names.

NOTE.—Arabic proper names which appear in the authorized list of Muhammadans, should be spelt in the manner indicated in the letter list.

(iii) *Names of places.*—The Government of India have decided that the Imperial Gazetteer should be accepted as the primary authority for the spelling of all places found in it and that in the cases of names which do not appear in the Gazette the local authorities should be the final authority in deciding all questions relating to the spelling. A revised alphabetical list of the villages in the Madras State following the spelling in the Imperial Gazetteer has been issued under the orders of Government by the Superintendent, Government Press. The spelling adopted therein should be adhered to in all official correspondence.

(5) *Indian names of persons.*—The village name, as well as the individual name, of every Indian, whether a Government servant or not, who may be referred to in official correspondence, should be given in full to facilitate identification.

(6) *Vernacular revenue terms.*—Vernacular or oriental revenue terms should not be used in reports and other official correspondence except when they have no exact English equivalents, or when their precise meaning can be conveyed in English only by a lengthy phrase. But whenever it is possible to use an English word

expresses, with sufficient accuracy for the immediate purpose, the meaning to be conveyed, the English word should be adopted in preference to the vernacular expression.

NOTE.—(1) The following are instances of vernacular terms which are admissible in official correspondence, being sanctioned by well-understood usage:—

Ancient.	Ryot.
Batta.	Sepoy.
Dharkhast.	Tapal.

(2) When vernacular terms signifying Indian weights and measures are used in official correspondence, the English equivalents or the equivalents according to English standards, as the case may be should be given.

(7) **Authentication.** Official documents should be signed in a uniform and legible manner and public officers should adopt an intelligible signature. Communications with illegible signatures may be returned to the sender for resubmission in proper form.

NOTES.—(1) Collectors may authorize an assistant or deputy to sign for them all ordinary correspondence, but the Collector should sign all important letters or orders whenever practicable; and orders or letters relating to the conduct of a gazetted officer should invariably be so signed. When a subordinate signs for a superior officer, he should invariably compare the fair copy with the original and satisfy himself that the original has been duly passed by such superior officer. It should also be an invariable rule to insert at the head of the letter the name, as well as the designation, of the superior officer even though the letter be an casual leave at the time. This rule applies not only to letters despatched from one office to another but also to proceedings communicated to individuals; for instance, quasi-judicial proceedings and orders on the orders and letters not seen by the Collector, but passed by a subordinate for him in accordance with his general or special instructions, and no device for indicating to recipients whether the Collector has personally seen any communication issuing in his name is permissible; all such communications should be signed by or for the Collector and not as true copies. When an officer is acting or in charge of an office, he should so describe himself at the commencement of his letters and proceedings.

(2) When it is necessary to add a date to initials or to signature, the year, as well as the date and month should be shown. This rule applies to all grade of officials and also to cases in which the date without initials is required, such as dates of receipt, despatch, circulation, return from circulation, etc.

(3) Beneath every signature in the vernacular, the writer's name should be re-written in English when the correspondence is transmitted to the Board or any higher authority.

(4) The Head Clerk of Divisional Offices may sign fair copies of letters and orders for Divisional Officers. When the Revenue Divisional Officer is in Headquarters, the Head Clerk may sign fair copies of ordinary letters and orders; but the Revenue Divisional Officer should himself sign all important letters or orders whenever practicable.

(5) The Headquarters Deputy Tahsildar may sign fair copies of letters and orders for the Tahsildar. The Head Clerk of the Deputy Tahsildar's Office may sign fair copies of letters and orders for the Deputy Tahsildar when he is on tour.

(8) (i) **Numbering.**—Enclosures and statements, whether sent with letters or merely under wrapper, should be numbered. The numbers given to enclosures should be inserted at the head of the first page which should also show the number of the letter or other communication which the enclosures are intended to accompany. The headings of statements should be written in full to prevent mistakes. Full translations should always accompany vernacular documents submitted to the Board or Government.

(ii) **Covering letter unnecessary.**—Covering letters to enclosures are a waste of time and stationery, when the object is merely to advise the despatch of the papers. All the necessary information should be given on the enclosures themselves.

(9) *Mode of despatch.*—(i) *Chronological arrangement of papers.*—The covering letter and the enclosures or appended statements, if any, should all be filed chronologically and, as a rule, in a single file. Enclosures which bear a date prior to that of the letter should come first in the file; then the letter itself; then any statements (such as appendices) prepared at the time as the letter. The file thus arranged will read as a book from left to right, and will be in chronological order.

(ii) *When a file is voluminous.*—When a file is voluminous, it can be broken up into two or more smaller ones. Enclosures such as maps, sketches and plans, which will not readily lie in book form, or are liable to be damaged by folding, should be detached from the file and sent separately in tin tubes or cases.

NOTE.—Wax cloth.—As postage stamps do not adhere properly to wax cloth, it should be used, when necessary, only as an inner covering of articles transmitted by post, the outer covering being of paper.

(iii) *Folding of papers and use of covers.*—Papers should ordinarily be folded twice breadthwise and should be enclosed in covers measuring 9½ by 4½ inches. Large covers should only be used when the papers to be enclosed cannot without damage be folded in the above manner. The covers should be carefully cut open (not torn) in the receiving office. The covers to which economy labels are attached should not be cut upon but only the economy slips should be removed. As far as possible, all covers should be re-used. If the covers received are of bigger size not required for immediate use of the office they should be converted into other covers of smaller size by the murchi of the office.

NOTE.—Officers receiving or opening tappal should bring any misuse of large covers to the notice of the heads of the offices from which the covers were despatched.

(iv) *Accounts and returns.*—Accounts and other periodical returns sent to the Board's Office, as well as explanations connected therewith, should be despatched in separate covers bearing the word 'Account' printed in large type or written with red ink on the left hand top corner. Correspondence regarding account matters should not be sent with papers relating to other subjects.

NOTE.—Bills, transfer receipts, orders for money, etc., should be stitched with the letters by which they form enclosures.

(v) *Addressing official covers.*—Covers containing official correspondence, not of a confidential nature, should be addressed to the office for whom they are intended by his official designation only, and without the addition of his name. Instructions as to the mode of despatch of confidential papers are given in sub-paragraph (3) of paragraph 162.

NOTE.—Collectors should use their discretion in regard to subjects which are to be treated as confidential.

(vi) *Urgent communications to Government or Board.*—All urgent communications addressed to Government or the Board should be marked 'Urgent' in red ink on the cover, whether the communications are original reports or are replies to urgent calls.

SECTION II.—OFFICIAL ENQUIRY.

(10) *Channel of communication.*—(i) Save as provided in these orders no Government servant may address directly any superior authority in writing other than the one to which he is immediately subordinate in any matter relating to his official duties or affecting him personally as a Government servant. Provided that in an emergency any officer whose jurisdiction extends over an area not less than a subdivision of a district, may correspond directly with any such superior authority in a matter relating to his official duty; but he shall simultaneously forward a copy of the communication together with the reasons for sending it direct to the authority to which he is immediately subordinate.

(ii) *What communications to pass through Collector.*—The Collector being the recognized head of the district administration, all correspondence between his divisional officers and officers in other districts should, as a rule, pass through him.

(iii) (a) *Communications of Collectors to the Board and Government.*—The correspondence of Collectors with the Board and Government will be classified as follows:—

I. *Subjects on which Collectors should address the Board and not the Government.*—(i) All subjects which concern land or land revenue, including matters which affect irrigation and irrigation works.

(ii) Buildings required for or under the control of the Revenue Department.

(iii) All matters connected with officers and the establishment employed in the Revenue Department or with any office under the control of the Revenue Department except those falling under classes II and III below—

(iv) Forest Panchayats.

(v) Weights and measures.

—(vi) Draft notifications under section 4 (1) of the Land Acquisition Act in cases of urgency in which it is proposed to dispense with the enquiry under section 5-A of the Act.

(vii) Reports under section 5-A of the Land Acquisition Act in cases where objection has been raised to the acquisition by whatever department of the Government the lands are required.

II. *Subjects on which Collectors should address the Government through the Board.*—(i) Ferries, Fisheries and Excise.

(ii) Correspondence under "Agriculture and veterinary" administration or land revenue staff, e.g., collection of local fund taxes by the village officers, vital statistics.

(iii) Conduct of and other matters affecting officers and establishment of the Revenue Department employed exclusively on work other than land revenue administration, e.g., magisterial work or work in the Labour Department.

(iv) Military lands.

III. Subjects on which Collectors should address the Government direct.—(i) Agriculture and Veterinary subjects except correspondence mentioned in class II above, and except correspondence relating to excise matters which should be addressed to the Government through the Commissioner of Excise.

(ii) Applications for investing Sub-Magistrates and Taluk Sarishtadars with second-class powers.

(iii) Plans and estimates for building proposed according to the approved design.

(iv) Applications for leave from I.A.S. Officers subordinate to the Collector in cases where the Board is not competent to sanction the leave.

(v) Draft notifications under section 4 (1) of the Land Acquisition Act in cases where the acquisition is not for the Revenue Department and the Board has not to provide funds for the acquisition. Draft declarations under section 6 (i) in such cases may be submitted direct to Government if no objection has been raised to the acquisition of objection has been raised, the draft declarations should pass through the Board.

Note.—For the procedure in submitting draft notifications under section 4 (1) of the Act, see paragraph 7 (1) of Standing Order No. 50 (B.S.O., Volume III).

(vi) Correspondence relating to requests falling within the purview of the Madras Railway Protection Act IV of 1886.

(vii) Proposals for the establishment of village courts under section 6 and the constitution and disestablishment of panchayat courts under section 9 of the Madras Village Courts Act, 1888.

(viii) Drafts notifications under section 17 (b) of the Madras Survey and Boundaries Act VIII of 1923 for publication in the Gazettes.

(b) Direct communication with Collectors.—The Collector may by a district order permit any class of subordinate to address him directly on such official matters as he may prescribe.

IV. Direct communication with Railway Administration, Military and authorities and officers of Central Department.—Neither Collectors nor any of their subordinate officers should enter into direct correspondence with the military authorities or any of the officers of the Central Departments or Railway Administration on the subject of land or any general question except to the extent specified below:—

(1) There is no objection to the continuance of the direct correspondence in the cases contemplated in Board's Order Numbers 15.35 (x), 21-1 (38), 21-10 (ii) and 26-12.

(2) When the Cantonment Authorities consult Collectors in accordance with the Cantonment Land Administration Rules, 1937, Collectors may reply direct to them.

(3) Collectors may correspond direct with the Military Authorities in regard to suits relating to military lands.

(4) Collectors may enter into direct correspondence with the Military Estates Officer in respect of the following matters, under the rules complementary to the Cantonment Administration Rules, 1937:—

(a) Information as to the approximate cost and land proposed to be acquired and as to whether there are likely to be any difficulties political or otherwise in acquiring the lands;

(b) sending of a schedule under the Land Acquisition Act in the form in use in this State of the land required;

(c) carrying out of the acquisition by private negotiation or under the Land Acquisition Act

(d) convening of a committee for the verification of the plan and description of the land acquired; and

(e) carrying out of the details of the transaction if any military land is sold to the public.

(5) Collectors may enter into district correspondence.—(i) With Railway officials about land registered as Railway lands and buildings thereon or about the acquisition of lands for Railways under the provisions of section 127 of the Government of India Act, and

(ii) with the officers of the Central Government about

(a) Military and other lands registered as the property of Government of India or specifically admitted by the Provincial Government to be the property of the Government of India; and

(b) buildings standing on such military lands; and

(c) any building in Statement A or C (ii) (a) or (b) in the list of Central Civil lands and buildings in charge of the Public Works Department of the State Government and of State lands and buildings and buildings used for Central purposes, forwarded to the Government of India in State Government's Letter No. 118, Public Works, dated the 19th January 1937. If, however, Collectors are addressed by Railway officials or officers of the Central Departments, claiming lands not registered or admitted as indicated above, or claiming buildings standing on lands not so registered or admitted or if a dispute arises about the ownership of such lands, or buildings, or if questions of principle and not merely of fact arise, they should report the cases to the Government through the Board of Revenue for order.

V. Direct Communications with officials, etc., out of India forbidden. It is irregular for Government officials to address communications direct to private companies, investors or manufacturers or officials in the united kingdom or elsewhere out of India. All references to such officials should be made through the channel of the Board of Revenue the State Government and the Government of India.

Note.—This order does not apply to correspondence with the agencies of the India Stores Department, London and India Supply Machine Washington, nor to communications of matters of minor importance between officers in Indian Union.

VI. Indents of stationery.—Indents for stationery should be addressed to the Controller of Stationery and Printing, Madras, direct and not to the Board.

11. Styles of address.—(i) Vernacular correspondence.—This is in vogue with petty officers of the Excise Department and Village Officers. The mode of address to be adopted in this case is given in Appendix B.

(ii) *Correspondence with Board or Government and between Collectors and officers of other departments.*—Collectors in addressing Government, the Board, and officers of whatever rank or department in this State when addressing Collectors should, in place of the existing letter form, adopt the simplest, briefest and most direct style, shorn of all conventional compliments, of such needless complications as the use of the third person and the passive voice, instead of the first person and the active voice; and of such expression as 'the undersigned'. A specimen of the letter form is given in Appendix R.

NOTE.—Reports of Casual Leave taken by collectors should be set down off-ically to the Secretary to the Board, Land Revenue.

(iii) *Correspondence between revenue officers other than Collectors and officers of other departments including non-official presidents of local boards and municipal chairmen.*—Correspondence between these officers may be by letter or in the form of endorsement, but the endorsement form should be used in preference to the letter form whenever possible. Proceedings or similar mandatory forms implying subordination should not be used when the officer issuing the endorsement is not the official superior of the person to whom it is addressed. The instructions in clause (ii) supra should be followed when the letter form is used.

(iv) *Correspondence between revenue and forest officers.*—For modes of address to be adopted in correspondence between revenue and forest officers, see sections 75 to 77 of the Madras Forest Department and Account Code, Volume I.

(v) *Certain departmental officers to be allowed to sit in court.*—Head constables, Sub-Inspectors of Salt and Excise Department and Foresters of the Forest Department should like pleaders, be allowed a seat when conducting cases in court and be addressed in the honorific plural.

(vi) *Titles.*—The designations of 'Proprietor' and 'Mirasdār' should not be officially applied to owners of land as a distinctive mark of title.

SECTION III—ARRANGEMENTS OF MATTERS AND STYLE.

(12) *Unity.*—Collectors should not apply in the same letter for orders on two or more distinct subjects, nor should they raise general questions in periodical reports or make such reports on occasion for soliciting orders on individual cases.

(13) *Completeness.*—Letters to be self-contained. Letters should, as a rule, be complete in themselves and independent of their enclosures, and should comprise all the information required in order to arrive at a decision. Any references to subordinate or other officers in the Revenue Department that may be found to be necessary should be made by Collectors themselves before submitting papers for the orders of the Board.

(14) *Brevity.*—Correspondence should be condensed as much as possible and repetition and unnecessary details should be avoided. A clear and plain style should be used without verbiage or unnecessary ornament.

(15) *Propriety of language.*—The language used in official correspondence should be temperate and decorous, and where the non-official public is concerned, special care should be taken to make it dignified and courteous. There is no objection to the use of the endorsement form in ordinary cases, but the letter form should be used in cases in which the addressee is a person of position and the subject dealt with is not routine. Honorifics should always be used in the address of all persons. Collectors should enforce these rules in their own offices as well as in those subordinate to them. Papers in which these rules are transgressed should be returned to the sender for correction.

(16) *References to previous correspondence.*—Such previous correspondence as has taken place on the same subject should be quoted by number and date, when Board's proceedings have been communicated to district officers, such proceedings, and not the letters covered by them, should be referred to. In doing so, the department of the Board from which the proceedings issued should always be mentioned in addition to the number and date. When a Government Order is embodied in a proceedings of the Board, both should be quoted, and not merely the Board's Proceedings. In quoting Government Orders, the department of the Secretariat from which they issued should always be mentioned in full. To secure uniformity, this form below should invariably be followed in quoting a Government Order or a Board's Proceedings:—

G.O. No. 33, Public, dated 24th May 1893, B.P. No. 282, Land Revenue,
dated 25th June 1893.

159. *Postal and Telegraph charges.*—(1) *Letters, petitions, etc., bearing insufficient postage.*—Letters, petitions, etc., addressed to public officers and hearing insufficient postage, need not on that account be refused. Collectors, Divisional Officers, Tahsildars and Deputy Tahsildars are authorized to pay the extra postage in such cases and to debit it to Government, provided they are satisfied that there was no intention on the part of the sender of the letters or petitions to evade payment of the postage properly due.

(2) *Replies to communications from private individuals to be despatched service paid.*—Letters sent by Government officers in their official capacity in reply to communications of any kind received from private individuals or associations shall be despatched 'service paid'.

NOTE.—The expression 'Letters' in this paragraph includes such articles as copies of records, enclosures to petitions, renewed gun licences and the like when sent by post.

(3) *Stamping of parcels.*—In the case of all official parcels on which the postage must be prepaid, service postage stamps should be affixed by the senders.

NOTE.—In the case of insured official parcels, the stamps in payment of the insurance fee should, like those in payment of the postage, be affixed by the senders to the parcels themselves.

(4) *Private communications from Government officers.*—Communications from Government officers regarding their leave, pay, transfer, leave allowances, fund subscriptions and analogous matters are private and not official and should not be sent at the public expense.

(5) *Postal registration.*—All important communications, which cannot be sent by the ordinary letter post, should be sent by registered letter and not by the parcel post.

(6) *Service telegrams*—(i) *When sent and how*.—Telegraphic messages on the public service should be confined to occasions of real emergency when a letter will not serve the purpose. They should then be superscribed 'Service' for the information of the Telegraph Department.

NOTE.—(1) A separate file of all service telegrams despatched should be maintained in the Collector's Office, and the number, as well as the day of the week and month on which the telegrams were despatched, should invariably be mentioned in them.

(2) Telegrams regarding leave or other private business should be paid for from the private funds of the officer concerned, and not charged to the State.

(ii) *Classification*.—State telegrams must be classed either as 'Express' or 'Ordinary'. As a general rule, State telegrams should be sent in the 'Ordinary' class. Messages should be classed as 'Express' only—

(a) in cases of great emergency, and

(b) in cases when the despatching officer knows that the line is blocked and considers the message sufficiently important to take precedence of ordinary traffic.

(iii) *Brevity*.—All state telegrams should be expressed clearly and at the same time in as few words as possible; and mere auxiliary or connecting words which can obviously be filled in by the receiver, should be omitted.

XX. Office procedure.

160. *Tottenham system*.—In all Revenue offices in this State the general system of office work is that which is described in Part I of this Manual. This has superseded the system which was known as the disposal number system. The modification of the Tottenham system prescribed for Divisional and Tahsil offices are contained in Appendix I. Instructions for the conduct of business in Revenue offices supplementary to those contained in Part I are given in the succeeding paragraphs.

NOTE.—The Tottenham system need not be adopted by Revenue Inspectors or Village Officers in regard to their records.

161. *Maintenance of Special Registers—Prohibitive Order book*.—When any question of public or general interest is finally decided in such a manner that a positive prohibitive order becomes necessary to bind the public or any section of the public in the future as well as in the present, the order should be entered in the prohibitive order book under the full signature of the Collector (with complete reference to the papers, proceedings, or orders on which it is based) and published in the district gazette, Divisional Officers should in all such cases arising in the taluks under their charge move the Collector to record the necessary order in this book, and copies of the entries should be inserted in similar books to be kept in the divisional office, taluk office and the deputy Tahsildar's office. Final decisions on such matters by the Board, Government or an ultimate Court of law should be entered therein, as well as such orders by the district officers.

The book should be maintained as a permanent record. It should be a substantial volume in folio size and strongly bound. The Huzur Sachisildar of the Collector's office, the head clerk of the divisional office, the Headquarters Deputy Tahsildar of the taluk office and the head clerk of the Deputy Tahsildar's office should be placed in special charge of it and be held responsible for its due maintenance.

Lands reserved under paragraph 2 of the Board's Standing Order No. 15 as required for public purposes except those reserved for communities eligible for help by the Labour Department should invariably be entered in the Prohibitive Order Book.

162. *Communication of printed proceedings of the Board*.—(1) *Scale of supply of spare copies*.—(i) *Land Revenue Department*.—(a) Printed proceedings not intended for communication to divisional officers will be supplied to Collectors' offices only, at the rate of three copies each, including the signed copy

(b) Proceedings of general interest which should be communicated to divisional officers will be supplied at the rate of three copies each for the Collector's office and one copy for each divisional officer.

(c) Proceedings correcting Board's Standing Orders, Village Officers' Manual, etc., and those laying down any general rules of conduct or procedure will be supplied also to Tahsildars and Deputy Tahsildars in independent charge at the rate of one copy each.

(d) In the case of proceedings relating to treasury or account matters, an extra copy will be supplied for the use of the Treasury Deputy Collector. Except where the Board's Proceedings contain only amendments to standing orders and other printer publications, an additional copy will be supplied to each of the officers except Revenue Inspectors to whom the printed proceedings are communicated for the purpose of maintaining stock file.

NOTE.—The destination of every printed proceedings of the Board will be indicated as follows at the foot of the proceedings:—

(e) To Collectors.

(f) To Collectors (Divisional Officers).

(g) To Collectors (Divisional Officers—Tahsildars).

(h) To Collectors (Treasury Deputy Collector—Divisional Officers—Tahsildars).

(i) To Collectors (Divisional Officers—Tahsildars—Deputy Tahsildars—Revenue Inspectors).

(ii) *Communication of the printed proceedings of the Board—Prohibition and Stamps*.—Proceedings relating to these subjects which are almost invariably of the nature of rulings on questions of administration with which it is necessary that Tahsildars should be acquainted will be furnished not only to Collectors and Divisional Officers but to Tahsildars and Deputy Tahsildars also, at the rate of one copy each.

(2) *Requisition for spare copies*.—Requisitions for spare copies of Board's Proceedings or Government Orders should be submitted on printed forms containing the following particulars:—

(i) Number and date of Board's Proceedings or Government Order.

(ii) Subject.

(iii) Number of copies required.

(iv) Why required.

Notes.—(1) The original requisitions will be returned with the spare copies, with the endorsement 'Furnished'.

(2) Applications for spare copies of Board's Proceedings intended for stock files may be set on post cards once a month, but to ensure compliance copies should be applied for within few months after the receipt of the proceedings in the Collector's Office. Copies required for the use of Subordinate offices in the district will be supplied by the Board direct to such offices, if the necessary addresses are given.

163. *Confidential papers.*—(1) *How and by whom dealt with.*—Confidential papers should not pass through an office in the usual course. Only the head of the office and a few trustworthy clerks (whose names should be noted) should deal with such papers. Confidential papers should pass from hand to hand either by personal delivery or under scaled cover.

(2) *Registration.*—The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the paper, and should be very general, being sufficient merely to render it possible for the papers to be traced, and referring to a separate register. This separate register should be kept by the confidential clerk and should be in the same form and contain the same particulars as the general registers kept for ordinary correspondence.

(3) *Printing and despatch.*—When confidential papers are sent to other offices by post or otherwise, they should be placed in double envelopes, the inner envelope being sealed, marked "Confidential" and superscribed with the addressee's name alone and the outer envelope with his official designation without his name. Both envelopes shall be of strong material, the inner one being as nearly as possible of the same size as the outer one. As few copies of confidential papers should be printed as possible, and a register should be maintained showing the number of copies printed and the persons to whom they have been distributed.

(4) *Circulation to subordinate officers.*—(i) *Printed papers.*—Only one spare copy of printed confidential Government Orders or Board's Proceedings will be furnished to Collectors. The original should be retained in the Collector's custody, and the spare copy circulated to those officers in the district to whom the contents of the documents should, in the opinion of the Collector, be made known. All such officers should maintain and retain in their own custody a register of confidential papers, showing the number and date of each paper, the date of receipt by the officer, the date on which, and the designation of the officer to whom, it has been passed on, and containing an abstract sufficiently full to enable an officer who had not seen the paper to readily comprehend its contents and intentions. The last recipient should sign the endorsement finally, returning the paper to the Collector. The spare copy should be filed with the original.

Notes.—Collectors may make their own arrangements in regard to the distribution of confidential papers other than Government Orders or Board's Proceedings.

(ii) *Manuscripts.*—In the case of manuscript confidential proceedings and orders, the Collector should have a certified copy made in his office, and should adopt the same procedure in regard to its circulation to subordinate officers as that prescribed in clause (i).

Transfer of custody.—Whenever there is a change of officers, the relieved officer should either personally hand over to the officer who relieves him the key of the receptacle in which the confidential papers are deposited, or should send the key to him in a sealed cover.

XXI. Arrangement, Preservation and Destruction of Records.

164. (i) *Custody of records.*—General mode of arrangement.—The following rules which are supplementary to those contained in Chapter XIII of this Manual should be observed in arranging papers in the record room:—

(i) A separate shelf or space must be set apart for each department of business.

(ii) On the front of the shelf the name of the department to which the papers therein lodged appertain should be legibly and durably written. A printed label in bold characters will answer well.

(iii) The front and sides of the shelf in which papers of permanent value are lodged, e.g., old survey records, should be fitted with wire work so as to admit of the free circulation of air. Wire-netting is however, unnecessarily in new offices fitted with iron record racks according to the standard design.

(iv) Great care must be taken to tie the papers securely, so that they cannot slip out of the bundles, unless the openings are fitted with perforated zinc or linc metalls.

Notes.—(1) Correspondence anterior to the introduction of the disposal number system should be merely sorted by its date according to years and need not be re-arranged by subjects nor indexed. Duffers once sorted in this manner can easily be sorted again for destruction when they become old enough for that purpose.

Records should be arranged as follows:—
(a) Settlement registers and books, etc., should be arranged in admirals and catalogued.

(b) Maps should be neatly rolled up and put away in cages, the survey number and name of each village being legibly written on the cage.

(c) Duffers should be placed chronologically on record shelves or stands and neatly arranged.

(d) All the record shelves or stands should be numbered and divided into compartments.

The number of the shelf or stand and the number of the compartment should be legibly painted thereon.

(e) A list in book form should be kept to show the contents of the duffets and other records in each stand or compartment, thus:—

Shelf No. 4, compartment No. 3—

Duffer No. 1, Fort St. George Gazette, 1891.

Duffer No. 2, Fort St. George Gazette, 1891.

Duffer No. 3, Fort St. George Gazette, 1892.

Stand No. 6, compartment No. 8—

Duffer No. 1, Tank Accounts—Current, 1890-92.

Duffer No. 2, Taluk Deposit Register, 1890-92.

(2) The papers mentioned below should be neatly arranged on record shelves or stands, in the manner indicated in clauses (b) and (c) of Rule (1):—

- (1) Fort St. George Gazettes.
- (2) District Gazettes.
- (3) Registers and accounts prepared under the Loans Acts (other than periodical returns).
- (4) Sheriff's chittas.
- (5) Cash (Nagadi) Chittas—Permanent advance.
- (6) Registers and accounts maintained under the Special Fund Code.
- (7) Deposit registers—
Revenue.
Criminal.
Civil.
- (8) Accounts—current.
- (9) Register of stamps and stamped papers.
- (10) Public Works Department and Local Fund Engineer's cheque books, voucher lists etc.
- (11) Duplicate (handals village) daily collection accounts and remittance lists.
- (12) Minor irrigation accounts and registers.
- (13) Village manual accounts.
- (14) Taluk manual accounts and registers (other than jamabandi and statistical returns).
- (15) Magisterial diaries.
- (16) Registers of magisterial fines and other Criminal Code registers prescribed by the High Court.

(2) *Arrangement of papers dealt with under the Tottenham system.*—All numbered disposals under the disposal number system whether indexed or not should continue to be arranged in chronological order and put into record racks or shelves. The records should be tied up in bundles not inconveniently bulky, between dealwood boards, on the upper one of which should be pasted a list of contents showing the particulars and the total number of files it contains.

Notes.—(1) It is essential that the records should be methodically arranged as papers are received, and that they should not be allowed to get into such disorder that it is necessary to apply for a special establishment to put things straight.

(2) The record-keeper is responsible for every disposal as soon as he acknowledges its receipt in the new case register or in the personal register as the case may be.

(3) *Village accounts should be classified and arranged in the taluk record-room as shown below:*—

The accounts should first be divided into the following four groups with reference to the period of destruction fixed in Appendix "S", and then each account in each of the four groups should be arranged in the numerical order of the villages and bundled together. The bundles of each group should not be tied together, but they should be kept together in a section of the shelves in the record room—

- (i) Those that should be retained permanently.
- (ii) Those that should be retained for twenty years.
- (iii) Those that should be retained for ten years.
- (iv) Those that should be retained for three years.

(4) *Access of karnams to taluk records.*—Karnams should not be allowed to have access to the taluk records, except under proper supervision and with the express permission of the Tahsildar or Headquarters Deputy Tahsildar, and should only be allowed to examine papers in the presence of a person deputed by either of the abovementioned officers to exercise such supervision.

(5) *Alterations in public records.*—Interlineations and corrections in public documents must be initialled by the person signing the papers; and if interlineations and corrections are found in papers passing through the hands of Tahsildars and Headquarters Deputy Tahsildars, they must be initialled by those officers, should the initials of the person who signed the papers be not then obtainable.

Notes.—(1) Clerks in charge of taluk records should carefully examine every paper delivered to them for the purpose of being put into the record, and they should bring to the notice of the Tahsildar or Headquarters Deputy Tahsildar any interlineations or corrections in order that they may be initialled.

(2) Revenue Inspectors should during their tours, examine and initial all interlineations and corrections in the village accounts which are in the charge of karnams, who should be warned that the practice of inserting interlineations and corrections in accounts without duly attesting them will be severely noticed.

(3) Divisional officers should, during their annual examination of their balances, see that these rules are strictly conformed to, and should report the result to the Collector.

(6) *Preservation and destruction of records.*—(i) *List of records to be retained or destroyed.*—A complete list of records to be retained as well as of those to be destroyed is given in Appendix "S". No records earlier than 1857 shall be locally destroyed without consulting the Curator, Madras Record Office. If their removal from the local record room is desired, the local officers shall consult the Curator, giving information as to the nature and quantity of the records and forwarding specimens of them. The whole of the records should not be sent to the Madras Record Office unless called for. If the Curator agrees to their destruction, they may be destroyed locally.

Notes.—(1) Collectors are not debarred from retaining either permanently or for longer periods than those prescribed in the appendix, any records included under the class "to be destroyed" which, for any special reason, they may consider it desirable to preserve. Similarly records which though included under the class "to be retained", are of a purely routine character may be destroyed by Collectors at their discretion.

They should particularly see that records or other papers which may be required as documentary evidence in favour of the Government in suits where claim for money or property has been or is likely to be made on behalf of the Government or where such a claim has been or is likely to be advanced by other parties against the Government, are not automatically destroyed but that they are retained until the claim of Government is fully satisfied or is dropped or for so long as the claim is not time-barred. They should also see that the same care is exercised in the offices subordinate to them.

(2) Police weekly circulars may be destroyed after one year, unless the Collector specially orders otherwise.

(3) The originals of Board's Proceedings and Government Orders may be retained or destroyed according to the rules laid down in Appendix "E", and surplus copies destroyed.

(4) Divisional officers have been empowered to order the destruction of useless records in their offices. Similar powers have been conferred on Tahsildars in respect of taluk records but it is the duty of the divisional officer to see that the power is properly exercised by Tahsildars.

(5) The rules for the destruction of records under the disposal number system, are given in Appendix "T".

(ii) *Destruction of records under the disposal number system.*—The "D" disposal list (relating to papers disposed of under the disposal number system) indicates the year of destruction for any paper that is to be retained for more than ten years. All other papers

should be destroyed after ten years and the record-keeper should certify at the end of the disposal list that all papers which are ripe for destruction have been destroyed.

Notes.—(1) The selection of papers for destruction from the taluk records should be made by the Tahsildar or Deputy Tahsildar, and endorsed by the former with the necessary orders. Divisional officers should, during their tours of inspection, carefully scrutinise the list of records assigned for destruction in taluk offices.

(2) The rules regarding the destruction of records apply equally to papers filed as to these bundles.

(3) Such records marked for destruction and relating to *warid* estates as were received or are the office copies of papers issued, during the court's management, may be handed over to the proprietors concerned immediately after the restoration of their estates, if they ask for them. The whole of the manager's records, with the exception of confidential papers, may also be handed over to the proprietors when *manzil* is over charge of their estates.

(iii) *Mode of destruction.*—Judicial records, books and papers of the Collector's office which have to be destroyed should be burnt in the presence of the record-keeper. Other records which are no longer required may be destroyed by means of jail labour whenever such a course is practicable. In such cases a note should be taken of the weight of the papers sent to and received back from the jail, so that there may be no doubt as to the fact of their destruction. If it is decided to sell useless records as waste paper, care should be taken to see that every page is torn into small pieces and soaked in water before it is disposed of by sale. Gazettes which are no longer required should, however, be sold intact as waste paper. The same procedure should be followed in regard to books and periodicals placed on the editors' table or issued to the public like Gazettes. (See list in Appendix 'S'.)

(iv) *Destruction of magisterial records.*—The rules for the destruction of records given above apply only to non-magisterial records in revenue offices. The destruction of magisterial records in these offices should be made in accordance with the instructions of the High Court of Judicature printed as Appendix "U".

(v) *Records of Revenue Inspectors.*—The following records of Revenue Inspectors should be transferred to the taluk office at the time noted against each—

- Time when the record should be transferred to the taluk office at the time
- | | | |
|---|-----|--|
| (1) Registers of applications | ... | At the case of the <i>fasi</i> year to for transfer of registry which they relate. |
| (2) Current and disposal registers | .. | One year after the close of the year to which they relate. |
| (3) Diary note-books | .. | One year after the close of the year to which they relate. |
| (4) Office copies of reports and returns submitted to Tahsildars and of taluks to village officers. | .. | As soon as the file is closed. |

(vi) *Destruction of records under the Madras Estates Land Act of 1908.*—The destruction of judicial and other records in revenue courts and offices under the Madras Estates Land Act I of 1908 should be made in accordance with the instructions printed as Appendix 'V'.

(vii) *Destruction of account records.*—The destruction of records (including correspondence) connected with accounts submitted to audit is governed by the rules contained in Article 326 of the Madras Financial Code, and the rules in paragraph 164 (b) and Appendices 'S' and 'T' of this manual.

(viii) *Destruction of records dealt with under the Tottenham System.*—The instructions in paragraphs 106 and 107 of this manual should be followed in the case of records dealt with under the Tottenham system.

(7) *Preservation of specially valuable documents.*—Special precautions should be taken in all offices for the preservation of documents, such as Grants of Dignity, bearing the King's Sign Manual. Such documents as well as sanads, commission, etc., bearing the signature of His Excellency the Viceroy should be in the custody of a responsible officer and should be kept in safes or boxes fitted with Chubb's locks. If sent by post they should invariably be registered and insured.

(8) *Inspection of record-room.*—Occasional inspections should be made by the Collector and divisional officers to ensure the records being taken proper care of. In regard to old survey accounts and other valuable records, the Collector should examine them occasionally in person, and when any records are found to be in a state of decay, authentic copies of them should be prepared.

(9) *Report on the conditions of records (a) Report to Board.*—A report on the state of the records in each Collector's office should be submitted to the Board for each calendar year before the 1st March following. Information should be furnished under the following heads:—

(1) The names of the offices in the district following the Tottenham system.

(2) State of the library.

(4) whether the Acts and Standing Orders are kept corrected up to date?

(ii) whether all the books are duly catalogued and in good repair?

Notes.—Officers should see that the necessary corrections in their office copies of the Standing Orders and Acts are duly made then and there, so they will thereby be saved much trouble, frequent reference and many mistakes.

(3) Whether the record-room is in good repair, protected from white-ants and water-tight, and whether it is kept clean and secure from entry at all points and sufficiently lighted.

Notes.—The condition of the records should be clearly and minutely stated, and should in all cases be reported whether steps have been taken to remedy the defects brought to notice.

(4) The date from which the Tottenham system has been in force.

(5) Whether the instructions in the District Office Manual have been strictly followed in regard to—

The bundling and the arranging of R., D., K., L. and L. Dis (Distr.) Disposal paper.

The filing of Government Orders and Board's proceedings and the arrangement of periodicals.

The arrangement of general subject files.

The issue of passports and the maintenance of the numbering book and the passport register.

(6) Total number of files indexed and numbered and date of the last file indexed.

(7) Whether the rules regarding the issue of records from, and return to, the records are strictly observed.

(8) Whether old records are periodically destroyed and, if so, what records were destroyed during the year under report.

Notes.—(1) It is unnecessary to enter long lists of records actually destroyed during the year. It will be sufficient if information is furnished as to the number of papers, or, if this is impracticable, the number of bundles destroyed with a brief description of the nature of the papers (e.g. Treasury, etc.).

(2) The intervals at which papers are destroyed, the average number destroyed at a time, and the designation of the officer supervising the work of destruction should be mentioned in the annual report.

(9) (i) Whether the registers and records of the periods prior to the introduction of (a) the disposal number system, and (b) the Tottenham system have been methodically arranged.

(ii) Special mention should be made of the progress made in the preparation of the inventory of the old vernacular records of the East India Company's period if not already done and their condition.

(iii) Information whether the inam fair registers are preserved in good condition should also be furnished.

(10) Whether village accounts are arranged as prescribed in Board's Proceedings No. 255, Settlement, dated 27th June 1893.

Notes.—These details should be submitted in tabular form, the Collector's covering letter containing such remarks as may be necessary.

(b) *Divisional Officer's reports*.—Every Divisional Officer is required to submit to the Collector an annual report on the condition of the records in his own office and in each subordinate office in his division furnishing information under the heads prescribed above. These reports should be carefully scrutinised and reviewed by the Collector as briefly as possible, only the salient features of the work accomplished during the year being noticed. The Collector will submit a copy of the review for the Board's information with the annual report for his own office. In reviewing the record reports the Collector should notice how far the orders relating to the taluk records passed on the annual inspection reports have been carried out.

(10) *Government of India's directions regarding records*.—The directions circulated by the Government of India for the storage, arrangements and preservation of Government records are given in Appendix 'W'. They apply in their entirety only to the records of the Government of India and should be followed *mutatis mutandis* in subordinate offices.

155. *Official Libraries—General Rules*.—The books in each office should be kept as much as possible in one place and placed under the custody of the record-keeper, the head clerk, or the librarian. A revised catalogue should be prepared from time to time, and missing books should be accounted for. The work of revising the catalogue may be entrusted to an Assistant Collector, if available. No book should be removed from the library without the permission of the head of the office. When a book is removed, a receipt must invariably be furnished by the officer removing the book; the receipt should be returned to him or cancelled when the book is returned to the library.

Notes.—(1) Every officer on receiving charge of an office to which a library is attached should satisfy himself that the library is in good condition, and unless he reports at once that the books are out of order or that any volumes are missing, it will be assumed that he received the library in good orders, and he will thenceforward be personally responsible for any defects which he could have noticed by inspecting the library on his arrival.

(2) When a new librarian takes charge, he will be liable to be held responsible for the loss of any book shown in the library catalogue which is not reported by him as missing within a month of his taking charge.

(3) The volumes of the Board's Standing Orders and of the High Court's Ruling Appeals for the use of officers should be entered in the library catalogue, and should not be carried away by an officer on his transfer to another district.

Binding.—(i) All periodical publications such as the gazettes, Acts of the Central and State Legislatures, Indian Law Reports, Circulars of the High Court and the Accountant-General, etc., should be filed carefully, each file being entered in the library catalogue, and bound as soon as the index is received. There should be two files of Acts corresponding to the Central and State Legislatures respectively; these as also reprints of modified Acts issued by either the Government of India or the Madras Governments, should be bound periodically into volumes of a convenient size, Central Acts into yearly volumes and State Acts every three years, the years contained in each volume being shown in a printed label on the back. The twelve monthly part in each series of the Indian Law Reports should be reckoned as one volume as bound accordingly at the end of the year.

(ii) Other periodical publications should, as a rule, be bound into yearly volumes, subject to the rules on the subject of binding contained in the Printing Manual.

156. *Collector's Standing Orders*.—(i) *Contents*.—All orders of Collectors which are of permanent value, especially circulars applying to all taluks should be compiled as 'Collector's Standing Orders' and printed as a volume. It should contain all orders of the past of a like nature carefully collected from the date of the commencement of the district gazettes. If, however, the Collector considers that any of his order should be printed in the district gazette, it should be printed in the district gazette under the instructions in the Printing Manual.

(ii) *Indexing and revision*.—The whole should be indexed and revised once in 10 years. Copies of this book should be sent to every divisional and taluk office, so that no subordinate may be ignorant of the Collector's Standing Orders. It should be kept separate from the reprints of the Board's Standing Orders.

(iii) *Exchange*.—Collectors should exchange copies of their Standing Order Books, so that all districts may have the benefit of each collection.

(G.O. Ms. No. 212, Public (Service-A), dated 27th January 1899).
(S.P. Perm. No. 1194, dated 17th March 1899).

XXII. Petitions, their transmission and disposal.

157. Petitions—

SECTION I—PRESENTATION OF PETITIONS INCLUDING REVIEW PETITIONS AND APPEALS.

(1) *Receipt of petitions*.—(i) *Petitions to be received by Government officers*.—Petitions may be either presented in person or sent through the post. They should be received whenever, by whomsoever, and in whatever language they may be presented.

(ii) *Revenue Officers to hold personal communication with petitioners.*—An officer's accessibility to the people is of the utmost importance, both as a matter of justice to persons, grievances to be redressed or representations to make, and as a check on the officer's own establishment. Interviews should normally be granted by the head of the office, if he is in headquarters and only in office and on working days and not at the officers' residence or on holidays except in very special cases. In the Collector's office, if the Tahsildar is in camp, the Personal Assistant, and in the Taluk office, if the Tahsildar is in camp, the Headquarters Deputy Tahsildar should grant interviews. In the Divisional office, if the Revenue Divisional Officer is in camp, the Head Clerk should not accord interviews, but may give information about cases on which action is pending. The officers should deal with the members of the public with the utmost sympathy and courtesy and attend immediately to their requests if necessary calling for the connected files and examining them with a view to granting quick redress.

NOTES.—(1) At headquarters, the hours of interview may be the office hours, i.e., 11 a.m. to 5 p.m., out of this a saved period, viz., 11 a.m. to 12 noon, may be set apart exclusively for interviews and during the remaining period the officers should be accessible but subject to the exigencies of other work. When petitions are presented after the hours so set apart, but during office hours and the head of the office is unable to receive them in person, the head ministerial officer should receive them and endorse on them the date of presentation and his initials. On matters of a very important and urgent nature, officers should attend to the public even outside these hours, each case being decided on its merits. The Collectors should, however, continue to have discretion in the matter, but they should set apart at least one hour a day for interviews while at headquarters.

(2) Notices should be exhibited in a conspicuous place in each office showing the hours of work, the hours exclusively set apart for interviews, the officers who should be approached and the location of his room.

(3) The present rule prohibiting parties from having direct access to clerks should be rigorously enforced.

(4) *To whom complaints should be addressed in the first instance.*—Persons having cause of complaint against any revenue official should, in the first instance, seek redress from the Divisional Officer, and if his orders do not afford the relief sought for, an appeal may be preferred to the Collector. Petitions addressed to the Board and Government before relief has been sought from the local authorities will not be considered on their merits.

(5) *Petitions by public servants to be addressed through superior officers.*—Appeals preferred by Revenue officials should be submitted in every case through the officer whose orders are appealed against. Village officers need not, however, follow this procedure.

(6) *Size and quality of paper to be used for petitions.*—Petitions should be written, on durable paper 13 inches long by 8½ inches wide, an ample margin being allowed.

(7) *Completeness of petitions.*—Petitions should be complete, and all documents necessary for their disposal should be forwarded with them. Appeals petitions should be accompanied by authenticated copies of the orders appealed against. In the case of appeals to the Board by Village Officers, the appeal petitions should be accompanied by either the originals or authenticated copies of the orders of the Collector and the Revenue Divisional Officer.

(8) *Stamping of petitions.*—Petitions and enclosures to them should be stamped when necessary according to the scale of rates prescribed in Schedules I and II to the Madras Court Fees and Suits Valuation Act, 1955.

Notes.—(1) Application or petition which involves the exercise or non-exercise of power conferred by law or rule having the force of law addressed to the Board should be stamped with a court-fee stamp or stamps of the value of two rupees and supplemental and miscellaneous petitions to the same authority should bear a court-fee stamp or stamps of the value of one

rupee and fifty naye paise. A supplemental petition which does not contain a new or additional request need not be stamped. Appeals to the Revenue Divisional Officer and to the Collector in darkest cases should be stamped with a court-fee label to the value of one rupee while appeals to the Board of Revenue should be stamped with a court-fee label to the value of two rupees. Revision petitions to the Collector in darkest cases should be stamped with a court-fee label of the value of one rupee and four annas. Copies attached to documents with a court-fee label of the value of one rupee and eight annas. Copies attached to documents to petitions should also be stamped at the rate of seventy-five naye paise for every document. In the case of appeals against departmental punishments presented by public servants of all classes (other than village officers preferring an appeal in virtue of a right conferred by law, e.g., under Section 1 of 1880, II of 1884 or III of 1895) neither the petition nor the enclosures thereto need be stamped. Similarly appeals against orders of appointments preferred by claimants to non-hereditary village officers and the connected documents need not be stamped.

(2) The ruling contained in the concluding portion of Note (1) above applies equally to appeals preferred to the Collector or Divisional Officers.

(3) *Checks against fraud.*—(i) The forgery of adhesive stamps is more easy than that of impressed stamps and special precautions should be taken against the admission of such stamps into Revenue Courts. Cases of forgery in general, judicial or postage stamps are to be reported as soon as they come to light.

(ii) Every officer presiding over a court or office, and receiving a document liable to be charged under the Madras Court Fees and Suits Valuation Act, 1955, and stamped with adhesive stamps should, after satisfying himself that the document is properly stamped and that the stamps are properly affixed without overlapping so that a date stamp is applied to it in such a manner as to cover or touch some part of the stamps but not in such a way as to obliterate the entries on these or to render the detection of forgeries more difficult. The stamps should then be cancelled by punching out the figure-head. The punch used for this purpose should be large enough completely to remove the figure-head.

If the document is insufficiently stamped the date stamp should not be applied to the stamps on it nor should the stamps be cancelled by punching out the figure-head. The document should be returned to the parties concerned for resubmission properly stamped. Generally speaking time should not be granted for the payment of deficit stamp duty on plaints, extensions, petitions, etc., except for strong reasons to be recorded in writing i.e., non-availability of stamps with the local stamp-vendors.

Stamps affixed to documents in excess of legal requirements should be punched. No refund or removal can be granted where the amount of the excess value is less than one rupee. In cases where the value of the excess stamps is not less than one rupee, the parties concerned will be allowed refund of their value after deducting five naye paise for each rupee or fraction thereof in all cases under section 78 of the Court Fees and Suits Valuation Act, 1955. No refund to be given a certificate in Form A given in Appendix X to the effect that he is entitled to receive back their value less discount within 80 days at specified to ensure. An advice in Form B given in Appendix X being at the same time sent to Treasury Officer. The certificate will become null and void after the expiry of ninety days and refund will not be admissible thereafter. The renewal of the certificate or the issue of a fresh or duplicate one on any ground whatsoever is prohibited. Stamps themselves should on no account be removed from the document and returned to the parties. In making payments the Treasury Officer should as far as possible follow the instructions in Standing Order No. 99 of the Madras Stamp Manual.

The presiding officer of the court will note under his initials the date and number of certificate on the stamps affixed in excess so as to prevent fraud.

In order to prevent fraud on the part of ministerial servants in a court or office, who might connive at old punched adhesive stamps being reintroduced, the record-keeper of every court or office, shall, as soon as the record is made over to his custody punch a second hole in each adhesive with a waist-cutting punch of diamond shape before putting the document into the record room. This second punching should not remove so much of the stamp as to render it difficult to ascertain its value or nature. Impressed stamps used for discount court-fee need only be cancelled or punched as required by section 77 of the Court Fees and Suits Valuation Act, 1955.

(iii) In the case of documents liable to be stamped such as copies, certificates, etc. the court or office issuing the same shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head, nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the stamp and upon the paper on either side of it, as is frequently done by persons signing stamped receipts.

(iv) It is the duty of every officer to whom a document liable to stamp duty under the Madras Court Fees and Suits Valuation Act, 1955 is submitted for orders to see that any adhesive stamps thereon have been properly punched. The section head or other responsible ministerial officer submitting papers for orders shall see that all adhesive stamps thereon contained have been punched and defaced as directed in clause (i), above and any section head or other ministerial officer submitting a document bearing an unpunched adhesive stamp shall be required to pay the value of the stamp.

The duty of cancelling stamps under section 77 of the Court Fees and Suits Valuation Act, 1955, has been entrusted to the following officers:—

(1) District Revenue Establishment—

(a) Collector's office—	
Huzur Sarishtadar's section	.. .. . Huzur Sarishtadar.
Huzur Head Clerk's section	.. .. . Huzur Head Clerk.
Magisterial section	.. .. . Magisterial Head Clerk.
Accounts, Treasury and Stamp Department and Press Branch.	Huzur Head Accountant.
Court of Wards Branch	.. .. . Sarishtadar or ministerial officer in charge of the branch.
(b) Divisional office	.. .. . Head Clerk.
(c) Taluk office	.. .. . Headquaters Deputy Tahasildar.
(d) Deputy Tahasildar and Stationary Sub-Magistrate's offices.	Officers themselves.

(2) Revenue Settlement Parties—

Head offices	.. .. . Section heads (Head Accountant, Head Clerk and Sarishtadar).
Branch offices	.. .. . Superintendents.

The responsibility is personal to the officers named and cannot be transferred by them to any subordinate.

Officers receiving documents liable to be charged under the Madras Court Fees and Suits Valuation Act, 1955, should also look at the date of sale recorded on adhesive stamps and, in the history of the stamp in question.

(v) The use of rubber stamp for the purpose of overprinting court-fee stamps as a check against fraud is objectionable and should not be permitted, as, if allowed, there is considerable danger of their being made to cover the whole or greater part of the stamp operated on, thereby rendering detection of forgery more difficult and perhaps impossible. There is no objection, however, to the use of a perforating instrument such as is allowed by the Postal Department to be employed in the case of postage stamps. The instrument must however be submitted to the Board for approval before its use is sanctioned.

(vi) In cases of doubt in which the opinion of an expert may be required on the question whether stamps are genuine or forged, reference should be made to the Master, Security Printing, India, Nanki Road, for his or his nominee's report.

(2) (i) The Divisional Officer or the Special Deputy Collector, as the case may be, should check once in every week the daily register of court-fees with a fair percentage of the documents filed during the week and verify that all the stamps entered in the register are indeed Valuation Act, 1955. A running note file should be opened for this purpose and it will be looked into by the Collector at the time of the annual inspection of the office.

(ii) Under Note 3 (iv), only Head Clerks of Divisional offices are entrusted with the duty of cancelling stamps under section 77 of the Court Fees and Suits Valuation Act, 1955. As this responsibility is personal to them and cannot be delegated to any other clerk subordinate to them they alone should be allowed to receive petitions and plaints filed under the Madras Estates Land Act. The subject clerk dealing with the Estates Land Act work should never in any circumstances be allowed to receive them either in camp or at headquarters. In camp, therefore, the Revenue Divisional Officer should himself receive and cancel them. In the case of a Special Deputy Collector's Office, the head clerk or the chief ministerial officer specially designated for the purpose, should receive them if the Special Deputy Collector is away from headquarters. The Special Deputy Collector himself should receive them when he is at headquarters. A notice should be hung up outside the office and a circular should be issued to all the estates intimating the names and designations of persons who are authorized to receive petitions and plaints.

(iii) Court certificates for the value of the Court Fee Stamps filed should be granted only over the signature of the Special Deputy Collector or the Revenue Divisional Officer, as the case may be, after the existence and value of the stamps in the concerned files have been verified and found correct and a cross check made with the entries in the daily register of court fees received. Minutely and other agents to landholders should be instructed to submit a bill of costs in duplicate for the value of the stamps filed along with every petition or plaint on every occasion so that when the documents bearing the stamps are submitted for orders, the court could conveniently verify the number and the value of the stamps, check whether they have been properly cancelled or not and then sign the bill of costs. As the office copy of the bill is retained in the file there will be no danger of any subsequent claim in respect of the same stamps being passed.

Consolidated certificates in respect of a large number of stamps filed at different times in different files should not be granted. There should be a separate certificate for each case and the office copy should be filed with the records of that case. No court certificates should be issued in the case of papers and documents not actually taken on file and retained in the records of the court, e.g., plaints returned for rectification of defects or for presentation to another court, etc.

(iv) When a file is disposed of and before it is sent to the record-room, the subject clerk and the head clerk should note on the docket sheet the description and the value of the stamps inside the file and certify that all of them have been properly defaced and cancelled. The Record-keeper should then verify and affix his initials on the docket.

(v) The Record-keeper should at once cancel the stamps by punching a second time with the red-cutting die and certify on the docket to that effect, before finally depositing the file in the Record Room.

(vi) The Record-keeper should also examine the stamps, report if they are incorrect note any erasures or suspicious appearances they may present, and be held responsible for the safe custody thereafter. If a record or any document forming part of a record is taken from the record room for any purpose it shall be his duty to denote to whom and for what purpose, it has been delivered and on its return, to examine it and ascertain if it is in the same condition in which it was issued from his office, and if it is not in the same condition bring the fact to notice.

(vii) The Revenue Divisional Officer or the Subordinate Officer as the case may be, should once every month make a cross check of a certain number of files after deposit and see that all the relevant rules and instructions have been properly observed.

(7) Review, appeal and revision petition.—(i) Petitions for a review of orders once passed will be rejected unless they contain new or additional information having a material bearing on the case. When this condition is fulfilled, the orders may be reviewed by the officer who passed them.

Proviso (1)—Reviews are not admissible in respect of orders passed under Chapter I of Board's Standing Orders.

Proviso (2)—Orders passed in the exercise of statutory powers, should not be reviewed unless there is specific statutory provision for reviewing them.

(ii) In no case in which the Board's Standing Orders provide for appeal or revision, shall the officer who passed an order dispose of an appeal or revision petition against that order. In such cases the officer must refer the matter to the authority next above him, e.g., a divisional officer, who has dismissed a person cannot subsequently, as Collector, dispose of the person's appeal against the order of dismissal. He must report the matter to the Board.

(8) Limitation for appeal petitions.—(i) To the Collector or Divisional Officer.—Appeal, preferred to the Collector or a divisional officer against orders of punishment imposed on Government servants (other than village officers) under the Civil Services (Classification, Control and Appeal) Rules and any revision petitions by them should be filed within two months after the date on which the Government servant concerned was informed of the orders against which he appeals or prefers the revision petition. The time for presenting appeals to the Collector or divisional officer against orders appointing, dismissing, removing, suspending or fining a hereditary or non-hereditary village officer is thirty days from the date of communication of the order to the party concerned. The time for presenting appeals from orders passed in darkest cases, from orders passed in cases of assignment of housesites, from orders under the Revenue Recovery Act and Regulation IX of 1822 and from decrees in suits under Act III of 1895, is prescribed in Board's Standing Orders Nos. 16, 21, 41, 148 and 154 respectively. Appeals to the Collector or Divisional officer against any decision or order passed under the Land Encroachment Act III of 1905 should be presented within sixty days from the date of the decision or order, excluding the time taken to obtain a copy of the decision or order; pending the disposal of any appeal or petition for revision under this Act, the divisional officer or the Collector may suspend the

execution of the order appealed against or sought to be revised. Appeals to the District Collector under section 180 of the Madras Estates Land Act I of 1908 should be presented within thirty days of the order or decree appealed against, excluding the time taken to obtain a copy of the order or decree. In other cases the appeal time is limited to three months.

Notes.—The Collector or divisional officer may admit appeals and revision petitions presented out of time on good and sufficient cause being shown for the delay.

(ii) *To the Board.*—Appeals to the Board against orders of punishment imposed on Government servants (other than village officers) under the Civil Services (Classification, Control and Appeal) Rules and any revision petitions by them should be filed within two months after the date on which the Government servant concerned was informed of the order against which he appeals or prefers the revision petition. The time for appealing against orders passed in dearness cases is forty days. Appeals to the Board against any decision or order passed by the Collector under the Land Encroachment Act III of 1905 should be presented within sixty days from the date of the decision or order excluding the time taken to obtain a copy of the decision or order; pending the disposal of any appeal or petition for revision under this Act the Board may suspend the execution of the order appealed against or sought to be revised. Second appeals to the Board under section 190 of the Madras Estates Land Act I of 1908 should be presented within sixty days of the order or decree appealed against, excluding the time taken to obtain a copy of the order or decree. In all other cases, the appeal time is limited to three months.

NOTE.—(1) It will be sufficient if the appeal petition reaches the hands of officer against whom the appeal is preferred and through whom it should be submitted within the time allowed for appeal.

(2) The Board may, if it chooses, admit appeals presented out of time on good and sufficient cause being shown for the delay.

(9) *Re-admission of appeals.*—When an appeal is rejected on account of a technical defect or omission which admits of a remedy, it should be stated in the order rejecting the appeal that it will be re-admitted only if it is re-presented within a specified time after supplying the omission. One month should ordinarily be long enough to allow of the correction of initial errors, but the fixation of the time is left entirely to the discretion of the Collector.

10. *Instructions regarding the submission and receipt of petitions addressed to the Board of Revenue.*—The instructions for the submission of petitions to the Board are given in Appendix Y.

11. *Instructions regarding the submission and receipt of petitions and other papers of the same class addressed to the Government of Madras.*—The instructions for the submission of petitions to Government are printed as Appendix Z. They 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.

12. *Instructions for the submission and disposal of petitions addressed to the Governor by persons who are or were in the service of Government in respect of matters affecting them as Government servants.*—The instruction for the submission of petitions to the Governor from persons who are or were Government servants in respect of matters affecting them as such are printed as Appendix AA.

SECTION II—TRANSMISSION OF AND REPORT ON PETITIONS.

(13)-(c) *Avoidance of delays in forwarding appeals.*—All appeals should be forwarded promptly. All appellate authorities should, on if necessary. Any delay exceeding one month in forwarding the original appeal with relevant records by issuing periodical reminders, appeals to the appellate authorities should be explained in the forwarding report or endorsement. The forwarding of an appeal to the appellate receipt of the advance copy of an appeal, watch for the receipt of the authorities should not be delayed for more than two months and if the forwarding officer does not adhere to this time-limit without justifiable reasons, it will be open to the appellate authority either to point out the delay for further guidance or take suitable action against the forwarding authority.

(b) *Withholding of petitions.*—Petitions addressed to the higher authority should always be transmitted by the officer receiving them, even though they are liable to be summarily rejected by such authority under the rules in Appendix Y, or Appendix Z or Appendix AA as the case may be. Unless the petition is barred by limitation, is not properly stamped, is liable to summary rejection or is inadmissible under any legal enactment or executive order, he should also submit all the connected records with translation of the more important papers in regional languages amongst them. In these exceptional cases, he shall cite specifically the paragraph and clause of the rules containing the exception under which he considers that the case falls giving reasons for his view. It is left to his discretion to discuss the accuracy or validity of the statement made inference drawn or arguments put forward in the petition.

[G.O. Ms. No 597, Public (Services-A), dated 24th March 1965.
(C.S. No 8, dated 31st March 1966.)

14. *Punching of stamps on petitions addressed to the Board.*—Stamps affixed to petitions to the Board should not be punched by the officers forwarding them as under the law the stamps have to be punched in the Board office. Care should be taken to protect the stamps from being abstracted or tampered with while they are passing through subordinate officers.

15. *Reference to subordinate officers for report.*—An appeal must ordinarily be accompanied by copies of the orders appealed against, and a perusal of these papers will often justify its summary rejection. If further consideration seems necessary, the petition should be sent to the officer who passed the order appealed against and he should be called on to submit the full record. It should be left to his discretion to offer any remarks on the case when submitting the papers. He should not be required to submit a special report on the case till the appellate authority has satisfied itself by examining the records whether such a report is necessary and, if so, on what points.

16. *Replies to references on Board's petitions.*—When petitions addressed to the Board are referred to Collectors for explanation or report, a reply should be despatched within ten days after their receipt, if the required information can be obtained from the records of the

Collector's Office. But if it is necessary to investigate the matters referred to in the petitions by the examination of individuals, or by reference to Tahsildars or other officers 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 one month or the latest, as great hardship is caused to individuals when their complaints lie undisposed of for a length of time.

SECTION III—DISPOSAL OF PETITIONS.

17. *Disposal of petitions during tour and at jamabandi.*—Collectors and divisional officers should take advantage of their tours to dispose *in situ* of all pending petitions which relate to villages in the vicinity of their camps. At the annual jamabandi also, care should be taken to dispose of all pending petitions relating to each village as it comes up for settlement. For this purpose a register should be kept of all such petitions, and the petitioners should be previously informed that their petitions will be disposed of when the settlement of their village is taken up.

18. (1) (i) *Regular appeals.*—Brief reasons should invariably be given when appeals are dismissed whether the order passed is final or not.

Notes.—(1) Rule 17 (b) (i) of the Madras Civil Services (Classification, control and Appeal Rules), lays down that the proceedings in disciplinary cases shall contain a sufficient record of the evidence and a statement of the finding and the grounds thereon.

(2) In every case in which an appeal is rejected the appellant should be informed of the fact and the reasons for it. *Vide* also paragraph 57 of this Manual.

(ii) *Review or revision petitions.*—If such petitions adduce no grounds other than those dealt with in the order at issue, the fact should be stated and no further reasons need be given. If new grounds are adduced, they should be briefly dealt with in the order.

(iii) *Other petitions.*—When petitions are rejected on technical grounds, the rule or rules under which they are rejected should invariably be stated.

(2) *Orders on petitions.*—Copies of orders passed on petitions should, as far as possible, be delivered to petitioners in person, by the officer passing the orders, the date of delivery being noted in the order. Where this is not practicable, the order should be sent to the subordinate revenue officers, who will deliver it to the parties concerned, after noting on the order the actual date of delivery. If, however, the petitioner's postal address is known, the orders may be sent by post.

Notes.—(1) Orders of the Board and Government on revenue petitions should, on receipt by the Collector, be delivered at once to the parties if they happen to be near the Collector's station. The Collector should deliver them in person in open audience if the parties attend, and if they do not, the orders should be sent to them either by one of the Collector's peons, or through the Tahsildar of the taluk where the petitioners reside or by post where the petitioner's postal address is known. When orders of the Board and Government are not addressed to the petitioner direct, the Collector should see that the purpose only of the orders, or so much only of the text thereof as bears immediately on the petitioners' representations, is communicated to him. Copies or abstracts of correspondence with authorities consulted by Board or Government are communicated to the Collector for his own information, and should not be communicated to petitioners without special permission.

(2) All orders on petitions, etc., sent to private individuals which fail to be delivered and are consequently returned through the Post Office should be destroyed after making a note to that effect against the entry relating to the paper in the current or the petition registers concerned, any enclosures to the petitions so returned being filed with the connected records.

(19) *Return of enclosures.*—All enclosures to petitions or appeals except copies of the orders appealed against should be returned to the parties concerned with the orders on their petitions or appeals. Copies of the orders appealed against should be retained in the office from which final orders issue. The petitioners themselves should not be returned, unless they are of a routine character.

(20) *Copies of correspondence regarding petitions.*—Save in those cases where the public interest would suffer by compliance with the application, petitioners appealing to district authorities or to the Board are entitled to copies of all correspondence relating to their case, subject to the payment of the usual stamps and fees—*Vide* Board's Standing Order No. 173, paragraph 9, concerned free of cost.

Notes.—(1) Copies of orders passed on petitions should be furnished to the parties to the copy, stating the authority to whom and the time within which an appeal may be preferred.

XXIII. Miscellaneous.

168. *Accuracy essential.*—(1) *Reports and Returns.*—In submitting periodical reports, Collectors should aim at absolute accuracy of detail. Not only do inaccurate figures often lead to erroneous inferences being drawn, but if approximate figures are accepted in the first instance, there is no assurance that they will be corrected afterwards; and unless the figures are accurate the report may become useless for future reference.

(2) *Reports by Divisional Officers.*—As a rule, Divisional Officers should not be called upon to compile and furnish periodical reports and returns complete to the Collector's Office, when the information required can be obtained from the taluks and digested and compiled in the Collector's office. Divisional Officers should only be called on to submit reports when their opinions on special points are wanted. Arrangements should, however, be made to keep Divisional officers informed of correspondence between the Collector's Office and Tahsildars the papers either passing through the Divisional Officer, or copies being sent for the Divisional officer's information.

(3) *List of periodical reports and returns.*—A list of the principal periodical reports and returns due from Collectors to the Board, and from the Board to Government, is shown in the calendar issued by the Board. A similar list has been issued by the Board in regard to reports and returns due from Taluk offices to the Collector as well as the Divisional Officer.

Notes.—The Collector should send monthly to each Divisional officer and Tahsildar a list of reports and returns overdue for more than a month, with instructions to return the list within a fortnight with a brief note in the officer's own handwriting explaining the cause of the delay in each case.

169. (1) *Public holidays.*—All public offices must be closed on Sunday, and charge of an office should not be assumed on that day unless such a course is absolutely necessary (see the instructions under rule 17 of the Fundamental Rules). All public offices will be closed on (1) the holidays mentioned in the explanation appended to section 25 of the Negotiable Instruments Act XXVI of 1881, (2) the days declared by Government by notification under that section to be public holidays and (3) the days declared by Government, otherwise than under the Act, to be public holidays in Government offices. All Government offices under the control of the Madras Government shall be closed on all week-end Saturdays except the Poonjimat Saturday in the month in which Deepavali falls. Complete lists of these holidays are given in Appendix P. The grant of any other holidays without the permission of Government is strictly prohibited.

Compensatory holidays.—The following are the conditions under which a Government servant who is called on to attend office on a public authorised holiday may be granted another holiday in its place when opportunity offers:—

(i) No compensatory holiday can be claimed as a matter of right. It shall be within the discretion of the superior officer competent to grant casual leave, to admit a claim for compensatory holiday. (In the case of officers like those belonging to the I.A.S., in respect of whom formal sanction of casual leave is not necessary the authority to admit a claim for compensatory holiday shall be the Government in the case of Collectors, Secretaries to Government and Heads of Department; and the Head of the Department in other cases).

(ii) No compensatory holiday can be availed of unless there has been prior credit of such a holiday to the Government servant's compensatory holiday account. The authority competent to grant credit for compensatory holiday shall be the authority referred to in rule (i).

(iii) To be eligible to claim credit for a compensatory holiday, an application shall be made within one month of the Sunday or other public holiday on which a Government servant attended to Government work.

(iv) Whenever orders are passed admitting credit for a compensatory holiday, the fact shall be entered in the casual leave register, column to indicate compensatory holidays.

(v) No Government servant shall be entitled to a credit of more than ten compensatory holiday in all in a calendar year.

(vi) Every compensatory holiday shall automatically lapse at the end of three months of the holiday to which it relates.

(vii) Compensatory holidays may be combined with casual leave or authorised public holidays subject to the condition that the total period of absence shall not exceed ten days.

A Government servant touring, on public authorised holidays in connection with the performance of his duties, is not eligible for compensatory holidays in lieu of holidays on which he performs journey.

2. The new conditions regulating the grant of compensatory holidays will not apply to such holidays earned prior to the 21st February 1967. In regard to such holidays, the conditions in force prior to the issue of this amendment will apply.

[G.O. Ms. No. 302, Public (General-M), dated 21st February 1967]
[G.O. Ms. No. 1491, Public (Service-A), dated 27th June 1967]

(3) If possible a Government servant of the religious persuasion which observes a holiday should not be called upon to work on that day.

Notes.—Provision should be made by heads of offices for the despatch of emergent business during holidays and the necessary arrangements made for the sale of stamps to the public on all days, except those on which by general consent, business is suspended.

170. (1) *Payment of salaries.—Responsibility for disbursement.*—Collectors should make such arrangements as will secure to every subordinate the receipt of his full pay. They should hold some person in each department responsible for the correct disbursement of the salaries of the officers and servants composing it. This will not, however, divest head of offices of the responsibility mentioned in Treasury Rule 32 and subsidiary rule 4 (a), (b) and (c) under Treasury Rule 32 of the Madras Treasury Code.

NOTE.—In the Collector's office the Enshr Treasurer, in divisional offices the head clerk and in taluk offices, the Headquarters Deputy Tahsildar will be responsible for the correct disbursement of the salaries of the establishment.

(2) *Alterations in salaries.*—Collectors are not at liberty to make any alteration in the scale of 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 distribution among the other clerks otherwise than in accordance with the Fundamental Rules. When an officer goes on leave, another should usually be appointed to act for him, so that the full strength of the office may be kept up.

(3) *Pay of public servants absent on duty.*—Collectors have discretionary authority to disburse the pay of public servants absent on duty to persons empowered by them to receive it at headquarters, but care should be taken that all salaries are drawn in the real names of the servants concerned.

(4) *Payment of salaries to village officers.*—The procedure outlined in Articles 52 to 64 of the Special Funds Code should be followed.

(5) *Recovery of overpayments.*—Overpayments are recoverable in the first instance from the Government servants who have received them, but in cases in which the recovery cannot be so made from the payees, the disbursing officers may be required to make good the loss, unless they can satisfactorily explain the overpayment.

NOTE.—(1) This rule applies also to recoveries to be made from applicants for pension on account of leave allowances irregularly drawn by them.

(2) Allowances improperly drawn by Government servants, by reason of errors as to the grant of leave and the like will be recoverable from them, provided that objection is raised by the account officers within six months from the date of payment.

171. (1) *Change of office.—Assumption of charge by subordinate officers.*—When change is transferred of any office held or usually held by a Gazetted Officer under the Madras Government, Certificate of Transfer of charge prescribed in G.O. No. 608, Finance, dated 4th September 1933, as subsequently amended, should be filled up and despatched the same day (1) to the Chief Secretary to Government, Public Department, Fort St. George, Madras, (2) the Accountant-General, Madras, (3) to the Board of Revenue, Madras and (4) to the officer's immediate superior. If the transfer is made by telegram, each officer will send the certificate direct and independently of the other officer.

(2) *Delivery of charge by Gazetted Officers.*—(i) A Gazetted Officer should not make over charge in advance of orders in the Gazette in the absence of specific instructions in writing official or semi-official, from his immediate superior or from some higher authority.

NOTE.—Advices of relinquishment and assumption of charge of offices should invariably be made by means of the prescribed certificate of transfer of charge. Where two or more offices are held by the same officer, one form in which the different offices are specified will suffice.

(ii) When an unconvicted officer is gazetted to another office, the gazette notice is, as a rule, to be accepted by him as a Government Order to make over charge and proceed without delay to join his new appointment. The responsibility for postponing compliance will rest with the individual officer under orders or with the superior officer who detains him.

172. (a) Block steps (carriers) should not be fixed to the bicycles, as much damage especially the bursting of tyres, is caused by the practice of carrying other persons on the back steps.

(b) Each bicycle in an office should be allotted a distinct number. A disc, bearing this number and the name of the office to which it belongs should be affixed to it.

(c) A register should be opened showing the number of the machine, the date of supply, its original cost and the date and nature of all repairs carried out with the cost of such repairs. In the first week of each month the register should be submitted to the Personal Assistant to the Collector in the Collector's office and the head of the office in other offices, who will satisfy himself that the expenditure on repairs have not been excessive and initial the register in token of verification.

(S. P. Press No. 327, dated 10th June 1966.)

172. *Chronology*.—A table is given in Appendix CC showing the correspondence among the years of the six eras in general use in this State from A.D. 1723 to A.D. 1940. A daily correspondence between the first five years in the table from A.D. 1751 to A.D. 1850, will be found in Brown's Ephemeris copies of which have been furnished to all Collectors.

APPENDIX M.

[Paragraph 168, sub-paragraph 1 under Section I, Note (3).]

Arrangement of papers under the flat-file system.

The following arrangement of papers should be observed in the flat-file system:—
First.—The note for orders or the draft order if on a separate sheet. If the draft order is based on a note for orders the draft will be placed first and the note second.

Second.—The current or currents chronologically, that is, the one of the earliest or oldest date on the top. Each current should be preceded by its docket sheet its enclosure, if any being placed immediately below in chronological order. When there are no enclosures, the docket sheet should be on the top of the current. In the event of a note for orders, which has been circulated, remaining in a reference, the note and the draft reference will follow the current to which they relate and precede the current which is a reply to the reference. The subsequent note for orders or draft will take its place at the head of the file when sent in circulation. When the head of the office orders a reference to issue on a note for orders before the file is circulated, the place of the reference is between the current on which it issued and that which is a reply to it. The place for the note for orders or the reference is written on the docket sheet of the case. When, however, the note for orders or the reference should always precede the current, it will not affect the rule that the docket sheet should always precede the current.

Third.—The put up papers. The arrangement of these will be the reverse of that of the current. That of the latest or newest date will invariably be placed at the top, and that of the earliest or oldest date at the bottom. All papers will be face upwards.

2. If the draft order is of a routine nature it will be entered on the docket of current of the earliest date, so that it will be at the top of the file and can be read without the file being disturbed.

3. All references of a date subsequent to the introduction of the flat-file system must be placed in the file without being folded. Earlier references must not be put flat, for the dockets are not suited to the flat arrangement. They should be taken that they are not loose in the file, but binding is not always required to keep them secure. It will often be convenient to arrange the folded references into bundles, side by side, so that the current and other flat papers may lie evenly on them. In this case the earlier papers should form the bundle on the left and the later ones that on the right.

4. All papers arranged on the flat-file system should be attached at the left hand top corner, and the dockets similarly attached should always be at the top of a file.

5. Books, rolled maps, etc., should not be tied with a flat-file, but should be put up separately with a slip showing to what currents they belong.

6. After a file is disposed of, it should be arranged as follows, beginning from the top:—

- Docket.
- Earlier current.
- Enclosures thereto.
- Reference thereto.
- Later currents and enclosures.
- References, if any, thereon.
- Latest current.
- Note for orders.
- Final disposal.

APPENDIX N.

[Paragraph 168, Sub-paragraph 1 under section I, Note (3).]

NOTE ON RETURNS WHICH, WHEN BLANK OR CONTAINING FEW ENTRIES, SHOULD BE SUBMITTED ON BLANK CARDS OF THE PRESCRIBED SIZE.

(1) List of unassigned references.

(2) Intimation of dates of submission of budgets or reports.

(3) Reports of return to duty or arrival at headquarters.

(4) Report of maintenance of inventory of stores. Civil Department.

- (5) Return of lands held by officers.
 - (6) Statements of expenditure from State funds on grants-in-aid.
 - (7) Reports on pilgrims proceeding to the Hadjaz.
 - (8) Statements of casualties among Carnatic Stipendiaries.
 - (9) Rewards statement.
 - (10) Fees to Public Prosecutors.
 - (11) Statement of presses worked and periodicals published. Specimen form (on a post card) to be adopted in reporting that returns are blank.
- The following returns for the ending are blank:—
- (1) List of unanswered references.
 - (2) Return of lands.
 - (3) Report on pilgrims proceeding to the Hadjaz.
 - (4) Fees to Public Prosecutors.
 - (5) Statement of presses worked and periodicals published.
 - (6) Return of unclaimed property.

Date
Station.

Collector.

NOTE.—A cross should be made against the return or returns regarding which an officer is reporting.

APPENDIX O.

[Paragraph 158, sub-paragraph (1) under section 1, Note (5).]

RULES REGARDING THE FORM, ARRANGEMENT AND CONTENTS OF COMMUNICATIONS FROM SUBORDINATE OFFICES TO GOVERNMENT.

Form of communications.

- I. The paper on which communications are made shall be 8½" or 13" in length as the case may be, and ordinarily 8½" in width; in cases where wider paper is found necessary, the width shall be some multiple of 8½". Enclosures shall be on paper of similar quality and size, except where, there is special cause to the contrary (e.g. in the case of a sketch, plan or original enclosure), the size of which is necessary to prevent filed papers from being torn.
- II. Papers shall be folded and creased as little as possible. Lengthy communications, or those accompanied by large files or numerous enclosures, shall be sent through the post (unfolded) between thin card-boards. Envelopes intended for flat files shall on no account be used for enclosing communications of less than twelve sheets of foolscap.
- III. Plans, maps, etc., which would be damaged by folding, shall be despatched in tin tubes or cases. Each plan or map should be provided with a thick inside wrapper in addition to the outer wrapper—not necessarily of the length of the plan or the map—indicating clearly the office from which it is sent and the number and date of the letter to which it forms an enclosure.
- IV. The use of post cards for any class of communication to Government is prohibited.
- V. The name as well as the official designation of an officer shall be set out at the head of every letter, memorandum or proceedings issued by him or from his office on his responsibility, irrespective of any signature which may be given by procurement at the end and irrespective of the authority or person to whom it may be sent. When a copy is enclosed of a letter, etc. issued by another officer, or from his office on his responsibility, the name and official designation of such other officer shall not be omitted from this copy.
- VI. The arrangement of the papers shall be regulated by the following instructions: The letter or proceedings, as the case may be, shall be placed first. Below the letter or proceedings shall be placed the enclosures, if any, arranged in chronological order, the earlier papers above and the later below. The whole file shall be connected by a single tag, a hole being bored for the purpose with a punch in the top left-hand corner. The ends of the tag should be left open and should on no account be tied. Pins should never be used.

Arrangement of papers.

The above rule does not apply to communications from the Board of Revenue. All papers read in Proceedings of the Board of Revenue should, if it is necessary for them to be sent up to Government, be arranged in chronological order before the text of the resolution, and all enclosures or statements appended to papers read should be placed immediately after the paper to which they form an enclosure.

VII. In cases where one officer transmits a communication to Government through another officer, e.g. the Accountant-General, the fact of the transmission shall be noted immediately below the entry of the designation of the officer to whom it is addressed, e.g. to the Chief Secretary to Government (through the Accountant-General). To avoid mistake in despatching, this entry should be written in red ink, or of typewritten, underlined in red-ink.

If there is no enclosure to the original communication, the transmitting officer shall communicate his endorsement immediately below the signature of the forwarding officer continuing the endorsement, if necessary, on sheets added to the original communication.

If there are enclosures to the original communication the transmitting officer shall begin his endorsement on a separate sheet which together with other sheets, if any, containing his communication shall be added after the enclosures of the original communication. In neither case is a second tag to be added by the transmitting officer.

VIII. When returning to Government an original communication referred to him for remarks, the officer replying shall maintain the file of papers in the order sent to him and shall treat his reply as a fresh communication, tagging it after the original (referred) communications.

IX. When only enclosures to a Government "Current number" are returned by an officer to whom a reference has been made, these enclosures shall be placed together in the order in which they are received, immediately below his letter and before such further enclosures as he may find necessary to forward with his reply, and shall be guarded by foolscap sheet with the following entry on the face of the first sheet: "Original enclosures received with No. , returned".

X. When a file is voluminous it may be broken up into two or more portions; enclosures which are of such a nature that they will not readily fit in book form (e.g. sketches and plans) can be kept separate.

XI. When enclosures cannot be attached to the communication to which they are enclosures, and are sent to Government in a separate packet a sheet shall be attached at the top of the file of enclosures by the tag, giving the number and date of the communication to which they refer and the office from which it issued. If this cannot be done, the number, date and office should be entered on an inner wrapper round the enclosure or file of enclosures.

XII. Enclosures shall be clearly numbered at the head of the first page, "Enclosures Nos. 1 and 2, etc., to letter No. , dated . . ." Statements appended shall be similarly treated.

These do not require dockets.

Contents of Communications.

XIII. Communications addressed to the Government shall, as a rule, be complete in themselves and independent of enclosures. Enclosures of importance can be forwarded but merely for possible reference on points of details. An exception to the rule here given will be where the case is simple and contained in a few words, and where a brief covering letter or endorsement lays the matter before Government with sufficient clearness. But this method will not be permitted where it indicates want of attention to the matter in hand by the officer addressing Government.

XIV. In forwarding enclosures, it should be noted that they can often be forwarded in original to be returned when no longer required. Also that they should never be forwarded in extracts when extracts will suffice.

XV. When an officer in immediate correspondence with Government has to submit views based on those of various subordinate officers, a brief précis of the latter shall, in the majority of cases, accompany the letter written to Government. Such précis can conveniently be in a tabular form.

XVI. The Government ordinarily receive communications on different subjects from the officers only who is the head of the executive department immediately concerned; as for instance on a revenue subject from the Board of Revenue only, on an educational subject from the Director of Public Instruction only, etc. Such officers shall, before submitting reports, do their best to make them complete and independent of reference to other departments. Thus, where it is plain that the opinion of the Surgeon-General will be required by Government before disposing of a paper from the Board of Revenue, the latter shall submit the Surgeon-General's prior to addressing Government. Inter-Communications between the Executive departments is to be freely adopted before the Government if desirable for.

XVII. Correspondence shall be condensed as much as possible, and repetition and details shall be avoided.

XXXV. In all official correspondence if the incumbent of appointment is other than menial the words 'Sri', 'Srimadhi' or 'Kumar' should be prefixed to the name of Indian Nationalists irrespective of the race or religion to which they belong and in the case of foreigners the word 'Mr.' should be used.

XXXVI. As the name of the person concerned should be published in full in all notifications relating to individuals which appear in the Fort St. George Gazette, lists of departments, in submitting to Government proposals which have to be gazetted, notifications relating to such events as appointments and investigations of powers, etc., shall enter in the draft notification the full name of the individual concerned.

XXXVII. Heads of departments in submitting papers connected with charges against public servants and other miscellaneous reports shall forward English translations of material documents only. Bulky packages of papers in regional languages having little, if any, real connection with the case under consideration shall never be sent.

XXXVIII. All representations to Government regarding alterations in the scale of supply of stationery or of rules in the Madras Stationery Manual should be submitted through the Controller of Stationery and Printing, Madras.

XXXIX. An additional carbon copy shall be furnished of such communications as are submitted to Government typewritten and which involve proposals on the undermentioned subjects:—

- Allowances.
- Appointments and notifications for the gazette, other than those relating to land acquisition.
- Appointments of prosecuting inspectors.
- Areas of pay.
- Article 80 of the Madras Financial and Account Code.
- Rule 38 of the Madras Travelling Allowance Rules.
- Certificates of identity.
- Construction by Railway department of buildings for the Railway Police—3 copies.
- Computation of pensions.
- Debarce or cases instituted against public servants—3 copies.
- Establishments—Revision of—and entertainment of additional.
- Estates of deceased emigrants.
- Fees for services rendered as examiners.
- Foreign service—Transfer to.
- Funds—Allotment of.
- Funds—Reappropriation of.
- Funds—Surrender of.
- Grant of full pay to officers in temporary appointments—3 copies.
- Group-cast—3 copies.
- Kandyan pensioners.
- Licenses under the Indian Christian Marriage Act.
- Loan on permanent appointments—3 copies.
- Livories.
- Permanent advances.
- Police Provident Fund—Exemptions from subscription to.
- Police Provident Fund—Temporary withdrawals from.
- Purchase of tonks—3 copies.
- Return of articles of Indian or of foreign manufacture.
- Returns of saved offices from the Registrar-General of Births, Deaths and Marriages.
- Rewards for meritorious services.
- Rubber stamps.
- Seals—Supply of.
- Stationery.
- Shipping casualties.
- Typewriting machines.
- Works to be carried out by the Public Works Department.

XL. In order to prevent unnecessary correspondence, proposition statements shall be submitted concurrently with applications for revision of establishment.

(See Article 67 (a) and (b) of the Madras Financial Code, Vol. I.)

INDEXES FOR STAMPS.

XLI. The following instructions shall be observed in the preparation of indexes:—

Instructions regarding the preparation of indexes.

- I. On the front page of the index, the following information should be given:—
 - (i) Head of service (number and description) and whether 'Central' or 'State' the name of the State in the latter case being given, e.g., "A. Civil Works—Central" or "A. Civil Works—Madras State".
 - (ii) Whether 'Centralized' or 'decentralised'.
 - (iii) Whether 'Voted' or 'Non-voted'.

XVIII. Separate letters shall be written on distinct subjects.

XIX. Care shall be taken not to raise general questions or to apply for specific orders in periodical reports.

XX. When application is made for financial sanction of any sort, the order or written authority shall, wherever possible, be quoted.

XXI. Demi-official correspondence shall not be quoted in official communications.

XXII. Such previous correspondence as has taken place on the same subject shall be quoted by date and number, adding the department if the paper quoted is a Government order. In addressing the Government, subordinate officers shall always quote the numbers and date of Government orders, where such have been communicated to them, in preference to quoting their own letters included to these orders.

XXIII. The unnecessary use of terms in regional languages in English correspondence shall be avoided. Whenever it may be found necessary to introduce such terms, the equivalent in English shall, if possible, be given. All enclosures in the regional languages shall be submitted with an English translation.

XXIV. Dates shall be ordinarily given for calendar years alone. If it is necessary to give them according to the full (revenue) or other special year, the corresponding calendar year shall also be given, and, if necessary, the date and name of the English month.

XXV. Officers shall adopt an intelligible signature.

XXVI. Officers addressing the Government can do so either by letter in the first person, or by endorsement in the third person. The latter of these two courses is permissible in writing cases only. Tabular statements can be forwarded under the signature merely of the sending officer and without a covering communication.

The Board of Revenue is permitted to address Government by proceedings.

XXVII. Every letter should be carefully punctuated, the paragraphs should be numbered, and the fair copy made as complete as possible and ready for the press. Marginal notes and entries which entail much trouble in printing should be avoided as far as possible.

A note shall be made as follows in red ink at the foot of all important letters that are likely to be printed or of orders on which it is essential that a larger number of spare copies than usual should be supplied:—

"It is requested that spare copies of the order on this letter may be furnished."

Covers.

XXVIII. Covers containing official correspondence, which is not of a confidential nature shall be addressed to the officer for whom they are intended by his official designation only and without the addition of his name.

XXIX. Demi-official covers should ordinarily be addressed to the officers for whom they are intended both by his name and by his official designation. Should the officer addressed by name has vacated his appointment, his successor or *locum tenens* should open such covers and deal with the communications enclosed if he is competent to do so. If not competent, he should return them to the sender with an intimation to that effect and should treat any information thus obtained as confidential. Demi-official communications which are intended to be opened by the addressee and by no one else should be enclosed in covers addressed to him by name only, his official designation being omitted. If he has vacated an appointment, and they are delivered to his successors or *locum tenens* they should be forwarded to him direct if his address is known and if not returned to the sender.

XXX. Confidential papers shall be placed in double covers, the inner cover being sealed, marked 'Confidential' and superscribed with the name only of the addressee, the outer cover being addressed in the manner prescribed in rule XXVIII above. Both covers shall be of strong material, the inner envelope being as nearly as may be of the size of the outer one.

XXXI. All letters sent by Government officers in their official capacity in reply to communications of any kind received from private individuals or associations shall be despatched 'service paid'.

XXXII. Private postage stamps shall be used on official covers addressed to foreign countries or the prepayment of postal articles to be transmitted by the foreign post.

XXXIII. Applications for leave shall be submitted by officers in letters post paid. Any such applications forwarded officially by superior officers shall be treated like any other official communications.

GENERAL RULES.

XXXIV. In forwarding draft minutes of appointment or suggestions regarding appointments, heads of departments shall be careful to draw special attention to cases in which such drafts or suggestions contravene any order or rule of the Madras Government, or the Government of India.

(IV) A certificate of funds in the following form:—

" Funds provided in the High Commissioner's Budget for the financial year 1925-26, if an provision exists in the High Commissioner's Budget although it may arise in the Indian portion of the Budget of the Government, are hereby certified to be available for the purpose named after by a formal order transmitting the necessary provision or by an intimation from or with the sanction of the Government that the funds may be computed with, and that funds will be transferred to the High Commissioner's Budget for the financial year concerned (the year being always stated)."

2. It is not desired to restrict indentors to the use of a particular indent form, but it is suggested that the specimen form (Form I) annexed might be adopted as a model where revision or reprint of existing forms is considered necessary.

3. Indents should be sent in sextuplicate. If the indent is accompanied by lengthy specifications, three copies of the latter will suffice. If the indent is accompanied by drawings, these should be tracings. If for any reason tracings cannot be sent, not less than six large prints are desirable.

4. Indents may be either printed or typewritten but should not be in manuscript. Indents for European stores should in future ordinarily be typewritten. They may be printed without the special sanction of the Government, if they are expected to cover more than ten typewritten pages of the specimen indent Form C.F. 275, the maximum number to be printed being restricted to twelve. The special sanction of Government should be obtained in each case in which indents likely to cover ten typewritten pages or less have to be printed or in which more than twelve printed copies are required.

5. Where the charges for stores are to be passed through the Remittance Account for final adjustment in India (e.g. stores for the Government commercial undertakings, stores debitable to local funds, etc.) the indents should be clearly noted to that effect and a certificate given that the necessary funds are available in India.

6. In the case of demands made by telegram, all essential data should be included, also the address to which the stores are to be despatched, the estimated cost, the head of service, and intimation that provision is included in the High Commissioner's Budget.

7. Indents should be transmitted as early as possible in the financial year in which the funds are provided, and wherever practicable should be despatched from India so as to arrive in London by at the latest the 30th November. No useful purpose is served by certifying against the grant for a given financial year indents which are sent forward so late that they obviously cannot be complied with and paid for within the financial year.

8. Indents sent forward in one financial year which are to be met from funds which are expected to be provided in the budget for the ensuing financial year should invariably state either (a) that orders are not to be placed until the funds have been voted or sanctioned, or (b) that the Government concerned concur in the orders being placed in anticipation of the necessary provision being made in the budget for the ensuing year (it being, of course, understood that no payments will actually be made before the commencement of the financial year in which the necessary provision is made).

9. Each item should be separately priced, in pounds sterling and additions should be made at the end of the indent for the estimated cost of freight, and, where applicable for departmental expense, etc. Shiftings and peace should be omitted where these can conveniently be done. No item should be left unpriced, a rough estimate being inserted where reliable information of the cost is not available.

10. Each indent should be confined to one financial year and to one head of service. 11. When sending to the India Store Department, London, indents which are subject to financial limits, a separate limit should be shown for each item. In such cases it is preferable to state that the limit of the sum allotted for each item should not be appreciably exceeded rather than to impose an absolute limit which must not be exceeded. It is advisable in these cases to leave it to the discretion of the Director-General whether—

(i) Stores under any one item should be purchased up to the limit of the amount allotted against the item and the balance of the item referred to India for further instructions, or
(ii) the whole item should be referred to India before any order is placed; or
(iii) the item should be ordered in full when it is known that savings more than covering the excess have been effected in the purchase of other items in the same indent.

12. The date on which the stores are required to be landed in India should be stated definitely. Vague phrases such as "urgently required," "as soon as possible," etc., should not be used. A brief explanation of the urgency should be furnished when necessary, especially in cases where the success of a scheme depends upon the early arrival of stores.

13. The address to which the stores are to be consigned should be clearly stated and should preferably consist of—
(1) the name of the department or title of officer;
(2) the town; and
(3) the Indian port of landing.

14. The items should be numbered consecutively, only a single series of numbers being used in an indent. This applies also to indents sent in the form of a letter.

15. When demands have been made by letter or telegram, confirming indents are unnecessary and should not be sent.

16. When correspondence has taken place between indenting officers and manufacturers or direct quotations obtained, it is essential that copies of such correspondence should accompany the indent.

17. When it is desired that supply should be restricted to a particular firm, a specific statement to that effect should be made in the indent, and the reason stated briefly for the information of the High Commissioner. As the general instructions of the Government of India require that competition in supply must be obtained wherever practicable, such restrictions should be exceptional. Catalogue references and references to previous supplies are very useful but in the absence of any special marginal note are interpreted as merely indicating the type or description of article required. The date of any catalogue quoted should be given.

18. When indenting for plant, machinery or electrical apparatus, the purpose for which it is required should be stated as fully as possible, or reference given to a previous suitable supply. In the absence of information to the contrary it is assumed that the latest model or type of the machines demanded will be acceptable. If for any reason an exact duplicate of an old type is required this should be stated.

19. Indents for spare parts should be compiled from makers' spare parts catalogues, where available, and care should be taken to quote the correct symbol number and nomenclature or code word applicable to the particular type of engine or plant. The maker's number of the machine should also be stated. Failing this, the date and source of original supply should be given.

20. Supplies of certain bulky articles, such as stoneware pipes, rain-water pipes, light castings, etc., are usually sent out unpacked, a percentage increase being made to the quantity actually required in order to cover possible breakages in transit. When such addition has been made by the Indenting Officer, the indent should be noted to that effect, in the absence of such note, the addition will be made by the Store Department.

21. When drawings are asked for in indents, they are usually despatched immediately after the plant has been inspected and approved. When advance drawings are required for foundations or other reasons, the demand should be noted accordingly. Instructional and erection drawings should always be asked for when demanding unfamiliar or complicated plant and machinery.

22. The stores should be examined immediately on their receipt at destination, and, whenever possible, under the personal supervision of responsible officer.

23. Particular attention should be given to the instructions on the front of the Packing Account, which should be in the hands of the Supervising Officer during the examination of the stores.

24. If the stores are found to be in accordance with the particulars in the Packing Account, a receipt should be furnished in the following terms:—

" Stores received.....(date) and examined.....(date) found to be correct as to quantity and in accordance with the particulars in this Packing Account."

25. All articles not enclosed in packages, or loose bulk consignments, are held to have been counted or weighed by the matter of the vessel on shipment; consequently any discrepancy should first be referred to the Port Officer, with an enquiry whether the ship discharged the full quantity.

26. Should any articles appear to have original defects, samples, upon which judgment may be formed should in all cases be sent to the Director-General, India Store Department, with the complaint whether it relates to quality or to pattern.

27. If any article not described in the Packing Account be received, full particulars thereof should be entered in the Packing Account, and reported by letter to the Director-General, India Store Department.

28. The Packing Account should in all cases be signed by the Senior Officer of the Department at the station to which the stores are consigned.

29. When any discrepancy, except as provided for in paragraph 30, is found on receipt of the stores and especially where early replacement is required, it is requested that the earliest possible intimation may be made by letter addressed to the Director-General, India Store Department, London and a reference to this letter noted on the Packing Account. This letter should quote the shipping number of packages and name of steamer by which the stores were shipped. In the case of damage the report should state whether it is considered to be due to defective packing or to rough handling in transit and in what condition the case containing the stores was received by the consignees. In the case of deficiency, it should, in addition, state whether the case showed any indication of puffing in transit and whether the weight on receipts agreed with the weight shown on the Packing Account.

30. When discrepancies are discovered and are considered not of sufficient importance to be reported, having regard to the value, nature of the stores and percentage of loss, the receipt on the Packing Account should be qualified as follows: " Except for sundry trifling discrepancies on which no action is required." Reports of trivial discrepancies or breakages should be certified, since correspondence with suppliers in cases in which the value involved is trivial is liable to prove the settlement of more important claims.

31. It should invariably be added in reports and Packing Accounts whether replacements required or not. In ordinary circumstances, replacement will not be made unless specially asked for.

PUNJAB DEPARTMENT.

XLII. Heads of Departments, in submitting applications for leave from military officers in civil employ, shall invariably specify the country to which the officer intends to proceed.

XLIII. All reports and notes submitted annually for the State Administration Report shall be superscribed in red ink, "FOR THE STATE ADMINISTRATION REPORT".

XLIV. District Magistrates should forward to the Chief Secretary to the Government copies of all declarations under the Press and Registration of Books Act, 1867, immediately after they are made. They should keep bound registers of all declarations in Form II corrected up-to-date, and for that purpose will arrange to get the necessary information promptly from the subordinate magistrates before whom declarations may be made. An annual statement in this form of all newspapers and periodicals published within their respective jurisdictions should be submitted by District Magistrates to the Chief Secretary to Government not later than the 1st February of each year.

XLV. Notifications relating to Indian Treasure Trove Act, 1878, which are intended for publication in the *Gazette of India*, shall be forwarded direct to the publisher of that Gazette.

HONS DEPARTMENT.

XLVI. Applications in respect of the following matters shall be submitted in the form specified against each:—

- (1) For magisterial powers (G.O. No. 445, Judicial, dated 8th March 1906)—Form III.
- (2) For power to take down evidence in English under section 367 of the Code of Criminal Procedure (G.O. No. 446, Judicial, dated 8th March 1906)—Form IV.
- (3) For the appointment of Honorary Magistrates (G.O. No. 2057, Home, dated 20th September 1906)—Form V.

Applications for the appointment of Special Magistrates for the trial of offences punishable under the *Tovus Naisances Act* shall be accompanied by a draft notification in Form VI.

XLVII. (1) A Magistrate or Court on passing an order under section 460 (2) or 471 (1) of the Code of Criminal Procedure, 1898, detaining a person in the Mental Hospital, Madras, for safe custody shall, if the lunatic is confined in a sub-jail, forward to the District Magistrate two copies of the following documents:—

- (a) The Judgment of the Court.
- (b) Deposition of the medical witnesses.
- (c) Medical history sheet in Form A prescribed in G.O. No. 978, Home, dated 10th April 1907.

(2) If the lunatic is confined in a district or Central Jail, one copy of the said documents shall be forwarded to the Superintendent of the Jail, and one copy to the District or Chief Presidency Magistrate.

(3) The District or Chief Presidency Magistrate or the Jail Superintendent, as the case may be, shall arrange for the transfer of the lunatic to the Madras Mental Hospital, and shall him at the same time one copy of the documents specified above.

XLVIII. Applications for sanction for the employment of additional police constables for plague or other special duty shall invariably be made through the Inspector-General of Police, who will submit his proposals for the orders of Government in the Home (Police) Department.

FINANCE DEPARTMENT.

XLIX. The rules regulating the procedure to be adopted in regard to obtaining sanction for necessary appropriation for expenditure not provided for in the Budget are contained in Chapter VIII of the Madras Budget Manual. Applications to Government for resappropriation in the Madras Budget Manual, and submitted by him to the Government in Form 'N' department.

L. The rules relating to the supply of typewriters and duplicators are embodied in Chapter IX of the Stationery Manual. The conditions under which the Board of Revenue can sanction the supply of typewriters are laid down in paragraph 41 (c) of the Stationery Manual.

LI. Applications for pension in the case of non-gazetted officers will be forwarded direct to the Accountant-General by the authorities competent to sanction their pension. Cases in which any concession which is not within the powers of the authority or officer sanctioning the pension is prayed for or recommended should be submitted through the proper channel for the orders of the Government.

If the authority competent to sanction the pension of an officer considers with reference to Article 460 of the Civil Service Regulations that it is open to question whether the full pension admissible under the Regulations should be granted to the officer owing to his unsatisfactory character and conduct, the pension application shall be submitted to the Government for orders with a concise statement of the unfavourable circumstances appearing against him and a sufficient explanation thereof to enable the Government to form an opinion as to the propriety of reducing the pension.

LII. The Madras Port Trust Board is authorized to have printed at the Government Press, in the Form in which they will appear in the Proceedings of the Government, communications and papers which it desires to submit to Government in print. The cost of printing the communications supplied to the Board will be paid by the Board. The Board will be at liberty to supply to the Controller of Stationery and Printing, Madras, the paper on which the copies for the Board are to be printed.

LIII. Communications to Government from Collectors of maritime district or other officers in connection with maritime or port conservancy affairs shall be submitted through the State Port Officer.

PUNJAB DEPARTMENT.

LIV. Data statements for the calculation of rents of buildings which require the sanction of the Government shall be submitted through the Accountant-General.

LIV. Applications for the continued employment of temporary establishments shall be submitted by the 1st March preceding the official year for which sanction is required.

LVI. Proposition statements for temporary establishments required for the financial year shall show the "present scale" and be submitted through the Accountant-General; supplemental statements for additional establishment may be forwarded direct to the Chief Engineer without exhibiting the "present" scale.

LVII. Proposition statements shall be accompanied by a covering letter explaining fully the necessity for each demand.

LVIII. Applications for sanction to the local purchase of stores of European manufacturers shall be submitted in duplicate through the General Superintendent, Public Works Workshops and Stores.

LIX. Charges preferred to the Chief Engineer against subordinates of the department shall be submitted in Form VII.

LX. Notifications under the Land Acquisition Act shall be submitted with complete information as to—

- (1) the sanctioned estimate from which the cost of the land will be met, or
- (2) the Government order or other authority sanctioning the estimate.

LXI. Proposals for the alteration of existing territorial limits shall always be illustrated by maps.

LXII. When drawings have to be sent by post, they shall be prepared for despatch in one of the following ways:—

(a) Drawings on section paper, stout drawing paper or tracing cloth when there are not sufficient of them to form a roll, should be folded to foolscap size and put between cardboard.

(b) Type designs, blue prints and maps may be treated in the same way.

(c) Drawings intended for reproduction, whatever material they are on, must never be folded.

(d) Tracing paper should never be folded.

(e) Photographs must always be put between cardboard.

(f) When drawings are tagged together, the tag should be put through the left hand corner.

(g) When drawings are not folded, they should be rolled and put into a tin case.

LXIII. Estimates in connection with the undermentioned classes of buildings shall be accompanied by the information prescribed in the publications noted against each class:—

- Class of building.* Rules under which information should be supplied.
- (1) Residences for Government officials. Paragraphs 269-B, 270-F, 420, 421 of the Madras Public Works Department Code and Paragraph 13 of Appendix I to that Code.
 - (2) Military Buildings. Paragraph 69, Army Regulations, India, Volume XII

LOCAL ADMINISTRATOR DEPARTMENT.

LXIV. Whenever lands have to be acquired for local fund or municipal purposes, the local bodies shall apply to the Collectors concerned who will take the necessary action under the Act and submit the required application to Government.

LXV. When submitting draft notifications for the acquisition of land for local bodies, Collectors of the State.—

- (i) the purpose for which the land is wanted;
- (ii) the approximate cost of the scheme;
- (iii) whether the scheme, if the cost exceeds Rs. 2,500 has received the approval of the competent authority under the rules prescribed in G.O. No. 1655, Public Health, dated 5th August 1925;
- (iv) if such sanction has not yet been obtained, what steps have been taken to ensure the site being suitable for the purpose in view;
- (v) If the cost of the scheme does not exceed Rs. 2,500 by what authority (whether Division Officer, District Health Officer or otherwise) the site has been inspected and its fitness for the purpose in view certified;
- (vi) whether in the case of acquisition for burial and burning grounds the community concerned has accepted the site proposed and whether trial pits have been dug too see that the subsoil of the land, when required for purposes of burial is suitable to a sufficient depth;
- (vii) whether in the case of acquisition for purposes of a school the site is accessible to members of all communities and has been approved by the Educational authorities;
- (viii) if the owner or occupier has objected to the proposed acquisition, whether other land equally convenient or perhaps a little less convenient, but suitably suitable, could not be obtained elsewhere, open to no objection or less objection on the part of the owner or occupier; and
- (ix) if the land is required for a sanitary purpose, whether it has been approved by the District Health Officer or other responsible officer and whether they (Collectors) or satisfied either from personal inspection or on the report of some competent officer, that the site is suitable.

Form I.

(Rule XII-2).

Indent.

(First facing page.)

DEPARTMENT.

No.

Telegraphic Indent Code Word

Head of service

(Number and description and whether "Central" or "State", the name of the State being given in the latter case).

Funds provided in the High Commissioner's Budget for the financial year.

Whether 'centralised' or 'decentralised'.

Whether 'Voted' or 'Non-Voted'.

When required to be landed in India.

Address(es) for the stores.

(concluding with the port of landing in India).

Explanation of contractors:

(Second page).

Item number. Description of stores. Distribution, if any. Number or quantity required. Estimated cost. Remarks by tendering officer.

Sd/-

(Third page to face second page.)

Name of contractor. Date of contract. Actual cost. Remarks.

Rs. p. a. d.

N.B.—This page is intended for the Indigo State Department only.

Form II.

(Rule XLIV.)

Statement of newspapers and periodicals published in the Madras State.

Number.	Name of newspaper or periodical.	Language of publication.	Place of publication and press at which printed.	Name of keeper of press and date of declaration under section 4 of Act XXXV of 1887.	Daily, weekly or otherwise.
(1)	(2)	(3)	(4)	(5)	(6)
Annual subscription.	Name, race, age (and in this case) and caste) and proprietor.	Name, race, etc., of the editor.	Name, race, etc., and date of declaration under section 5 of Act XXXV of 1887.	Publisher. Printer.	General remarks as to loss incurred, etc.
(7)	(8)	(9)	(10)	(11)	(12)
(13)					

Form III.

(Rule XLV.)

HOME DEPARTMENT.

Received. 19 Registered. 19

Application for magisterial powers under sections 12 and 37 of the Code of Criminal Procedure.

Name of taluk.	Name in full of the Magisterial department.	Present powers how long exercise.	Examinations passed by the officer.	Qualifications of the officer.	Nature of recommendations under what provisions and grounds thereof.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Station.	Present office.	Total service in Magisterial department.	Examinations passed by the officer.	Qualifications of the officer.	Nature of recommendations under what provisions and grounds thereof.	(8)
(8)	(9)	(10)	(11)	(12)	(13)	(14)

(Signature)

Additional District Magistrate.

*Column (8) should invariably give the date or dates of the grant of previous powers, if any, to the officer on whose behalf the recommendation is made.

Order—R. No. 19 dated

42-94-11A

In exercise of the powers conferred by section 12 of the Code of Criminal Procedure, 1898 (Central Act V of 1898) the Governor of Madras hereby appoints to be a Magistrate of the class in the district of _____ and under section 37 of the said Code invests him with all the powers specified in the fourth schedule to the said Code as powers with which a Magistrate of the class may be invested by the State Government except the powers to

(True extract.)

Secretary.

To

The District Magistrate of

FORM IV.
(Rule XLVI.)

HOME DEPARTMENT.

Received. 10 . Registered. 19

Application for evidence powers under section 357 of the Code of Criminal Procedure.

Name in full of the nominee.	Presents office.	General educational qualifications.	Linguistic attainments (qualifications passed, specifying standard).	Whether evidence powers have been exercised before; if so, in what district and when (give Gazette notification).	Nature of recommendation and grounds thereof.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Station. , dated No.

(Signature.)
District Magistrate
Sessions Judge

Order—R. No. , dated 10 .

Under section 357 of the Code of Criminal Procedure, 1898 (Central Act V of 1898) the Governor of Madras hereby directs Sri _____ in the district of _____ to take down the evidence of witnesses with his own hand in the English language.

(True extract.)

To the District Magistrate of Sessions Judge of _____

Secretary.

FORM V.
(Rule XLVI.)

Application for the appointment of Honorary Magistrate for the town of _____ in the district of _____

- 1 Name and address of applicant;
- 2 Age;
- 3 Educational qualifications;
- 4 Official appointments held;
- 5 Occupation;
- 6 Total annual income which will be ascertainable from following three sub-heads :—
(a) Income-tax.
(b) House-tax.
(c) Land Revenue.
- 7 Public Services.—
(a) Membership of Public Organizations for promotion of education, culture and general well-being;
* (b) Social Services through recognized public and private bodies;
(c) Elective Office previously held;

* This will not apply to retired officials.

FORM VI.
(Rule XLVII.)
Notification.

In exercise of the powers conferred by section 14 of the Code of Criminal Procedure, 1898 (Central Act V of 1898) the Governor of Madras hereby confers upon _____ Sub-Registrar of _____ taluk, in the district of _____ for the term of _____ such of the ordinary and additional powers of a Magistrate of the third-class as are specified hereunder in respect of offences under sections 3 to 6 both inclusive of the Town Vices Act, 1889 (Madras Act III of 1889) which may be committed within the limits of the Panchayat of _____ taluk in the district of _____ town

I. Ordinary powers—Schedule III of the Code of Criminal Procedure, 1898, section I—Items 1 to 9, 14, 15 and 17 to 20.

II. Additional Powers—Schedule IV of the Code of Criminal Procedure, 1898, Items (4) and (6) of the powers conferable by the Governor of Madras on a Magistrate of the third-class,

FORM VII.
(Rule LIX.)

Charges preferred to the Chief Engineer against subordinates of the Public Works Department.

Charges.	Explanation of the accused.	Remarks by local officers.	Final orders by the Head of the department.
(1)	(2)	(3)	(4)

HINDU PERSONAL NAMES—cont.

C—cont.

Chennakesavayya
Chennokkutti Kurup
Cheriyen
Chittambur Ayyar
Chinnakumaraju
Chinnakrishnan
Chinnakrishnayya
Chinnappa Pillai
Chinnaswami Pillai
Chinnatambi
Chinnayya Pantulu
Chinnikrishna
Chinnikrishnayya
Chintamani
Chirukuntan
Chittayya
Chitti Babu
Chokalingam Pillai
Chokkannan
Chokkanna
Choyikkutti
Chudamani Ayyar
Choppukkutti Menon

D

Daiwanayakam
Daiwasahayam
Daiwasihannani
Dakshinamurti Dikkhitar
Dandavarun
Dandappa
Dandapanayya
Dandapani Ayyar
Dandayudhapani
Das Ayyar
Dasanna
Dasappa
Dasaratharaman
Dasaratharamayya
Dasarathu Rao
Dasarathi Rao
Dasarathiswami
Dattatraya
Desika Acharya
Devadasu
Devaji Rao
Devakatasaban
Devala Raju
Devamani
Devanath Acharya
Devanathan
Devanayakam
Devanasaam
Devappa Panja
Devaprasedham
Devapriyan
Devaraja Mudali
Devarajan
Devavahulu
Deva Rao
Devasobayam
Devusikhanani
Devararam
Devasya
Dhanaraju
Dhanaswami
Dharmakalan
Dharmalinga Mudali

D—cont.

Dharmaraja Ayyar
Dharmaranga Kofu
Dharmo Rao
Dhondo Rao
Dinabandhu Mahanti
Dinadayala
Diraviyem
Diraviya Nadar
Donswanayya
Durasaja
Durasaju
Duraswami Ayyar
Durasisingam
Durasivolu
Durasivappa Ayyar
Durgachala Murali
Durgaprasada Rao
Dwasipayana Acharya
Dwackanathan

E

Eapen
Eappa Nairnan
Eippo
Ekambarayya
Ekambaro Ayyar
Ekambaram
Ekambarasathan
Ekantish Ayyar
Ekantalingam Pillai
Ekantibavanga Nayudu
Ella Reddi
Elumalai Komar
Ekanimuttu Chetti

G

Gajanya Mudali
Gajendra Nayudu
Ganapati Ayyar
Ganapathiraman
Ganapathisubba Ayyar
Ganapathisubramanyam
Ganapatiyappa Pillai
Ganapayya Shenai
Gausaan
Gausan Mahapatro
Gaugachalan
Gaugachala Ayyar
Gaugacharan
Gaugachareppa
Gauganna
Gaugaraja
Gaugaraja Pantulu
Gaugaran
Gauga Rao Nayudu
Gaugayya
Gaugoji Rao
Garudachala Mudali
Garuda Acharya
Gaurinatha Sastri
Gauripati Rao
Gaurayya Nayudu
Gayatri Ayyar
Gayatrinathe Ayyar
Gayatrivalloba Ayyar
Giri Rao
Giriyappa

G—cont.

Gokarnam
Gomeji Rao
Gomelayyakam
Gopala Acharya
Gopala Desika Acharya
Gopalakrishna Ayyar
Gopalakrishna Patnayak
Gopalakrishnamma
Gopalan Nayar
Gopala Rao
Gopalaratnam Ayyar
Gopalarayanam
Gopalasundaram
Gopateswami
Gopalaaya
Gopinatha Rao
Govinda Acharya
Govindakrishna Ayyar
Govinden
Govindappa Chetti
Govindaraghava Ayyar
Govindaraja Ayyangar
Govindaraju
Govindarajulu
Govindanarayanan
Govinda Das
Govindasivan
Govindeswami
Govinduyya
Gundappa
Gundu Rao
Guraju
Gurunurayya
Gurunurri Ayyar
Gurunatha Pillai
Gurupadram
Gururaja Rao
Guruswamiyya
Guruswami Ayyar
Guruswami Ayyar
Guruswamy Sastri

H

Hampayya
Hanumantha Rao
Hanumanthulu
Hanumanthulu
Hanumanthulu
Hanumanthulu
Haridas Nayudu
Haribara Ayyar
Haribaran
Hari Rao
Harisankar Bhatt
Harisayothanna Rao
Harayatra Rao
Harayadana Rao
Harayanna
Hohara Menon
Holkhandi
Holkanda Menon
Hridayar Ayyangar
Hridayambhi Pillai
Hribicharan Mayer
Hribaswami Pillai
Hranyya
Hruba Pillai
Hrudandi Pillai

I

HINDU PERSONAL NAMES—cont.

I—cont.

Iswara Ayyar
Iswaran
Iswaramurtiya Pillai
Itti
Itimetha
Ittiyerah
Ittip
Jagadisan
Jagadiswara Mudali
Jaganatha Chetti
Jaganathan Pantulu
Jaganathaswami
Jagannayakkulu Neidhu
Jagapatriju
Jagguraju
Jagguraya Pillai
Jagga Rao Nayudu
Jainani Pillai
Jaladurgaprasadarayudu
Jalapevara Ayyar
Jambubanga Mudali
Jambunatha Ayyar
Jambunathan
Jambuwami
Jannakirumayya Pantulu
Janaki Rao
Janardana Rao
Janardanaswami Nayudu
Jangam Reddi
Japuramam
Jayantiswara Ayyar
Jayarama Ayyar
Jayaramachandra Ayyar
Jaya Rao Pantulu
Jesudasan Pillai
Jesudayan
Jiveji Rao
Jivan Rao
Jivappa Nayak
Jivaraman
Jivandana Nayudu
Jivandosikan
Jivanedhikam Pillai
Jivandurai
Jivanayya
Jivanakkannu
Jivaswami
Jivaswami
Jivaswamikam
Jivanam Pillai
Jivanamattu
Jivanaprakesam Pillai
Jivanarathnam
Jivanaseembathan
Jivasishamari
Jivasistramani Nadar
Jivanwarar Mudali
Jivanvaran Pillai
Jivanavolva
Jivanayudhan
Jivanayar Nadar
Joga Rao
Jogayya Pantulu
Jokanayakan

APPENDIX

H—cont.

Muhammad
 Muhammad Koya
 Muhammad Kunhi
 Muhammad Kutti
 Muhi-ud-din
 Muhi-ud-din-kutti
 Mutaci, Ali (Muhammad + Ali)
 Mussa
 Mussan
 Mussan Kutti
 Mutha Koya

N

Nadir Shah
 Nureyan

P

Pa Mar
 Pa Mar Kutti
 Pakkormar
 Pakkoti
 Pakkma
 Pakka
 Pakran
 Pakran Kutti
 Pakrotti
 Palli
 Palli Kutti Peri Kutti
 Parima
 Pariyayi
 Pavan
 Puzkoya

Q

Qalandar
 Qalandar Koya
 Qalandar Kunhi
 Qalandar Kutti
 Qalanda
 Qadir
 Qadiri
 Qadiri Kutti
 Qadir Koya

A

Abdul Husain Marakkayar
 Abubakar Lobhai Sahib Marakkayar
 Abu Faqir Marakkayar (Abubakar Marakkayar)
 Ahmad Fozir Marakkayar
 Ahmed Shih Marakkayar
 Alleppichai Marakkayar
 Aliauddin Marakkayar
 Ashru Marakkayar
 Abbas Marakkayar
 Add-ul-ali Marakkayar
 Abd-ul-kadha Marakkayar
 Abd ul-jah Sahib Marakkayar
 Abd-qi-muhib Marakkayar
 Abd-qi-muhib Marakkayar
 Abd-ul-qadus
 Abd-ul-sharif Marakkayar
 Abd-ul-sharif Marakkayar

Q—cont.

Qadir Kunhi
 Qambar Qasim
 Qasim
 Saban
 Saban Kutti
 S'aid
 S'aidi
 S'aidi Kutti
 Saayan
 Sow
 Sulaiman
 Sulaiman Kutti
 Salkan
 Suppi
 Suppi Kutti

T

Taruwai
 Taruwal Kutti
 Thuappar

U

Uktra
 Uppi
 Uppi Kutti
 'Umar
 'Umar Koya
 'Umar Kutti
 'Usman Koya
 'Usman Kutti

Viran
 Viran Koya
 Viran Kunhi
 Viran Kutti
 Virava

Y'saqub
 Y'asaf

MARAKKAYARS.

A—cont.

Abd-ul-shifa Marakkayar
 Abd-ul-siddiq Marakkayar
 Abdul-waded Marakkayar
 Ali Pillai Marakkayar
 Allyar Marakkayar
 Azmat Durubim Marakkayar
 Baha Marakkayar
 Badahab Muhi-ud-din Marakkayar
 Bappana Marakkayar
 Beppan
 Beppu Marakkayar
 Beppu Tambi Marakkayar
 Bequr Muhammad
 Bava Sahib Marakkayar
 Bawa Sahib Marakkayar
 Bawa Sahib Marakkayar
 Burban Koya
 Burban Sahib

B

O

Ochanda Sahib Ravuttar
 Ochinagham Marakkayar
 Ochina Ghani Marakkayar
 Ochina Marakkayar
 Ochina Pillai Marakkayar
 Ochina Pir Sa Marakkayar
 Ochina Tambi Marakkayar
 Ochina Vappu Marakkayar
 Ochinappa Ravuttar

D

Daud Muhi-ud-din Marakkayar
 Dhannan Marakkayar
 Diwan Sahib Marakkayar

E

Eksanji Ghani Marakkayar
 Esa Marakkayar

F

Faqir Bchocha Marakkayar
 Faqir Lebbai Marakkayar
 Faqir Maetan Marakkayar
 Faqir Muhi-ud-din Marakkayar
 Faqir Pichochai Marakkayar

G

Ghaus Marakkayar
 Ghaus Pichochai Marakkayar
 Ghaus Sahib Marakkayar

H

Habib Hussain Marakkayar
 Habib Sahib Marakkayar
 Habib Sultan Marakkayar
 Haidar Sahib Ravuttar
 Haji Nadir Marakkayar
 Haji Muhammad Marakkayar
 Hamid Sahib Marakkayar
 Hamza Marakkayar
 Hassan Tambi Marakkayar
 Hassan Sahib Marakkayar
 Hussain Sahib Marakkayar

I

Ibrahim Ghani Marakkayar
 Ibrahim Kutti Marakkayar
 Ibrahim Mastan Marakkayar
 Ibrahim Kaina Marakkayar
 Ilyas Marakkayar
 Inaan Sahib Marakkayar
 Inabochi Koya Marakkayar
 Is-haq Marakkayar
 Is-kandar Marakkayar
 Ismail Marakkayar
 Ismailji Marakkayar
 Ismail Lervai Marakkayar
 Ismail Sahib Marakkayar

J

Jailan Marakkayar
 Jailan Sahib Marakkayar
 Jansa I Naina Ravuttar
 J'amat Marakkayar

APPENDIX

K

Kasail Kutti Marakkayar
 Kanna Marakkayar
 Karim Sahib Marakkayar
 Katan Pillai Marakkayar
 Kattai Vava Marakkayar
 Kattave Marakkayar
 Kikari Pillai Marakkayar
 Koi Muhammad Marakkayar
 Koya Marakkayar
 Kusolali Marakkayar
 Kusolali Marakkayar
 Kusolali Marakkayar
 Koppai Pillai Marakkayar
 Koppattambi Marakkayar

L

Lali Bchocha Marakkayar
 Lail Ghani Marakkayar
 Lebbai Bhan Marakkayar
 Lebbai Kutti Marakkayar
 Lovvai Naina Marakkayar
 Lichai Kunbi Marakkayar
 Lervai Tambi Marakkayar
 Lohai Sahib Marakkayar

M

Madar Muhi-ud-din Marakkayar
 Medina Sahib Marakkayar
 Mema Pillai Marakkayar
 Mokdem Sahib Marakkayar
 Mokka Ravuttar Marakkayar
 Mojan Ali Marakkayar
 Maula Sahib Marakkayar
 Mira Muhammad Marakkayar
 Mira Pillai Marakkayar
 Miran Ghani Marakkayar
 Mira Sahib Marakkayar
 Miskin Faqir Marakkayar
 Muallim Marakkayar
 Muhsarak Sahib Marakkayar
 Muhammad Abe-ul-Yutalib Marakkayar
 Muhammad Kadif Marakkayar
 Muhammad Lobhai Tambi Marakkayar
 Muhammad Marayam Marakkayar
 Muhammad Miram gudu Marakkayar
 Muhammad Naina Mualla Marakkayar
 Muhammad Oviqarri Marakkayar
 Muhammad Sahib Marakkayar
 Muhammad Shakh Qadir Marakkayar
 Muhammad Sultan Marakkayar
 Muhammad Tambi Marakkayar
 Muhi-ud-din Lervai, 'i, 'ubi Marakkayar
 Muhi-ud-din Pichochai Marakkayar
 Muna Pillai Marakkayar
 Musa Abu Doh Marakkayar
 Mutha Ghani Marakkayar
 Mutha Pillai Marakkayar
 Mutha Vanni Marakkayar
 Mezaffar Ravuttar

N

Nagar Marakkayar
 Nagar Pichochai Marakkayar
 Nahi Koya Marakkayar
 Naina Muhammad Marakkayar
 Naina Pilla Marakkayar
 Nekkanda Marakkayar
 Nalla Abu Bahr Marakkayar

N—cont.

Nalla Ghani Marakkayar
Nanna Bhaji Marakkayar
Nattal Sekha Marakkayar
Nureshah Marakkayar

O

Ochin Said Marakkayar
Ochinambi Marakkayar
Olin Marakkayar
Ovrisqurni Marakkayar

P

Pathu Katti Marakkayar
Poria Thazhbi Marakkayar
Perya Umar Ravuttar
Pichehai Ghani Marakkayar
Pichehai Tambi Marakkayar
Pir Pakilwan Marakkayar
Pir Pichehai Marakkayar
Puloya Marakkayar
Pulavar Ravuttar
Pulikkatti Marakkayar
Putturvitta Marakkayar

Q

Quadir Eboi Marakkayar
Qadir Ghani Marakkayar
Qadir Pichehai Marakkayar
Qadir Shaik Ali Marakkayar
Qadir Sultan Marakkayar
Qasim Muhsammad Marakkayar
Qasim Pichehai Marakkayar
Qasim Salih Marakkayar

R

Rasul Ghani Marakkayar
Rezul Pichehai Marakkayar

S

Sahib Marakkayar
Sahib Ghani Marakkayar
Sahib Tambi Marakkayar
Salman Levvai Marakkayar
Said Levvai Marakkayar
Said-ul-Ghafor Marakkayar
Said-ul-Jah Marakkayar
Sahib Marakkayar

8—cont.

Sahib Pillai Marakkayar
Samu Marakkayar
Sannuninar Marakkayar
Senu Tambi Marakkayar
Sewri Muthi-ud-din Marakkayar
Sevatha Yappa Marakkayar
Shah-ul-hamid Marakkayar
Shahul Marakkayar
Shahk Adiyar Marakkayar
Shahk Ismail Ali Marakkayar
Shahk Madar Marakkayar
Shahk Sa'id-ul-Jah Marakkayar
Shahur Marakkayar
Siddiq Kunai Marakkayar
Sikandar Abbas Ravuttar
Sikandar Muthi-ud-din Marakkayar
Sini Marakkayar
Sibik Muhsammad Marakkayar
Suleiman Levvai Marakkayar

T

Tambi Salih

U

Ummehchi Koya Marakkayar
Umar Kutti
Umar Tambi
Uppi Kutti
Uthmanjani Marakkayar
Uthman Jebhai Marakkayar
Uthman Sahib

V

Valias Marakkayar
Vallayappa Marakkayar
Vapuchi Marakkayar
Varisal Marakkayar
Varisal Ibrahim
Varisal Levvai
Varisal Muhsammad
Varisal Muttu Ravuttar
Varisal Ravuttar

Z

Zain-ud-din-Marakkayar
Zainiya Marakkayar

APPENDIX Q.
[Paragraph 188, sub-paragraph 4, clause (ii).
APPROVED SYSTEM FOR THE TRANSLITERATION OF ARABIC PROPER NAMES.
English equivalent.

Arabic letter of symbol.	English equivalent.	Remarks.
ا	a	(3)
آ	i	....
أ	o or u	....
ب	b	....
پ	p	....
ت	t	....
ث	th	....
ج	j	....
ح	h	....
خ	kh	....
د	d	....
ذ	dh	Pronounced like "th" in "this"
ر	r	....
ز	z	....
س	s	....
ش	sh	....
ص	s	....
ض	dh	Pronounced as "dh" in "vidya"
ط	t	....
ظ	dh	Pronounced like "s"
ع	'	E.g. عيسى transliterated would be 'Isa'.
غ	gh	....
ف	f	....
ك	k	....
گ	k	....
ل	l	....
م	m	....
ن	n	....
هـ		This letter to be omitted at the end of words, thus هـ would be Hindale, excepted before a following vowel, when it has the sound of h, e.g. هـ مدینة مدینة
و	w	Medina مدینة الہدیٰ Medinet-ur-Rahil
ی	y	....

APPENDIX

Inspector

Reply from village munis to Assistant Inspector

ம-மா-மா-ஸ் கூடலூர் சர்க்கிள் இன்ஸ்பெக்டர் அவர்கள் அறிவிக்கப்பட்டபடி ம-மா-மா-ஸ் கூடலூர் மணியக்காரர் வசூல்களைய ஏழுகொண்ட நிகழ்ச்சி :-

தங்களுடைய உத்தரவு பிரகாரம் மார்க்ஸ் 20-க்கு திருப்பாபுலியூர் கிராமத்தில் ஆஜராகிறேன். இந்த சங்கதி தங்களுக்கு உரியபடி தெரிவிக்கக்கொண்டேன். தங்கள் விதேயன், கிராம மணியக்காரர்.

IV. FORM OF APTI TO BE USED FOR VILLAGE MUNIS IN ADDRESSING LANDLORDS, SUB-MAGISTRATES AND SIMILAR OFFICERS OF OTHER DEPARTMENTS.

காவலரிடமிருந்து தாழ்ப்பாடி தாலிக்கு அலர்கள் சமூகத்திற்கு கிராம முனுசியர் எழுதிக்கொண்ட அறிவி :-

நானடி மாதம் 30- நாட்கள் எழுதிய யதார்த்த வந்து சென்றது, காவலரிடமிருந்து கிராம மணியக்காரருக்கு தாழ்ப்பாடி மாராமத்து செய்யப்பட்டது. அதற்கு செலவானது ரூ. 80. இந்த சங்கதி தங்களுக்கு தெரியப்படுத்திக் கொள்கிறேன்.

1865-ம் ஆண்டு ஜூன் 15-ல்.

கிராம முனுசியர்.

V. FORM OF ADDRESS FROM ASSISTANT COMMISSIONERS OF REVENUE DEPARTMENT TO VILLAGE MUNIS AND VICE VERSA.

From Assistant Commissioner to village munsifs.

செங்கல்பட்டி சமூகத்தை எக்ஸ்சைஸ் அதிகாரிகள் அறிவிக்கிறார்கள். கிராம மணியக்காரருக்கு தாழ்ப்பாடி மாராமத்து செய்யப்பட்டது. இதற்கு செலவானது ரூ. 80. இந்த சங்கதி தங்களுக்கு தெரியப்படுத்திக் கொள்கிறேன்.

தங்கள் உத்தரவு பிரகாரம் இன்னைய தினம் இரவு 8 மணிக்கு 4 வண்டி தயார் செய்து தங்கள் முகாமுக்கு அனுப்புகிறேன். இந்தச் சங்கதி தங்களுக்கு தெரியப்படுத்திக் கொள்கிறேன்.

அலலிஷ்டன்ட் கமிஷனார்.

From village munsifs to Assistant Commissioners.

செங்கல்பட்டி சமூகத்தை எக்ஸ்சைஸ் அதிகாரிகள் அறிவிக்கிறார்கள். கிராம மணியக்காரர் எழுதிக்கொண்ட அறிவி :-

தங்கள் உத்தரவு பிரகாரம் இன்னைய தினம் இரவு 8 மணிக்கு 4 வண்டி தயார் செய்து தங்கள் முகாமுக்கு அனுப்புகிறேன். இந்தச் சங்கதி தங்களுக்கு தெரியப்படுத்திக் கொள்கிறேன்.

தங்கள் விதேயன்,

கிராம மணியக்காரர்.

APPENDIX 8.

[Paragraph No. 184, sub-paragraph 4, clause (i).]

NOTE—All Government orders and their Proceedings containing authoritative orders and rulings, and all material connected with permanent rights of Government, or the public property of any kind whatever should be permanently retained, as well as laws, rules, notifications and their interpretations and communications issued by or from higher authorities relating to results of important inquiries for on foot under which it may be published and supplied by Government.

APPENDIX B.

[Paragraph 168, sub-paragraph 11, clause (i).]

1. FORM OF ADDRESS BETWEEN COLLECTORS OF DIVISIONS. (Settlement Manual). - From A. B. C. Sri Collector of X. To the Collector of Y.

If you have a copy of the above, please send it to me for reference for a few days.

A. B. C. Collector.

And the Collector of Y should reply--

From F. G. H. Sri Collector of Y. To the Collector of X. Your (number, date)—Settlement Manual. Herewith.

F. G. H. Collector.

II. FORMS OF ADDRESS FOR SUB-INSPECTORS OF THE EXCISE DEPARTMENT TO VILLAGE MUNIS AND VICE VERSA.

Specimen No. I.—From Sub-Inspector to village munsifs.

கூடலூர் ரேஞ்சு எக்ஸ்சைஸ் சப்-இன்ஸ்பெக்டரிடமிருந்து திருப்பாபுலியூர் கிராம முனுசியருக்கு எழுதிக்கொண்ட அறிவி :-

நீட்டிப்பட்டியூர் கிராமம் கன்னடகண்ட செக்குப்பந்தி விவசாயம் தக்கலெட்டி போலீஸார் மாராமத்து 18-ல் தங்கள் திருப்பாபுலியூர் கிராமத்தில் எக்ஸ்சைஸ் சப்-இன்ஸ்பெக்டரிடமிருந்து தெரிவிக்கக்கொண்டிருக்கிறேன்.

சப்-இன்ஸ்பெக்டர்.

Specimen No. II.

கூடலூர் ரேஞ்சு எக்ஸ்சைஸ் சப்-இன்ஸ்பெக்டரிடமிருந்து கூடலூர் கிராம முனுசியருக்கு எழுதிக்கொண்ட அறிவி :-

கூடலூர் ரேஞ்சு எக்ஸ்சைஸ் சர்க்கிள் இன்ஸ்பெக்டர் அவர்கள் புதுச்சேரி கிராமத்திற்குப் போகவேண்டியிருப்பதால் இன்றைய தினம் சாயங்காலம் இரண்டு வண்டி அனுப்புவதற்குக் கேட்டுக்கொள்ளுகிறேன்.

சப்-இன்ஸ்பெக்டர்.

Specimen No I.—From village munsifs to Sub-Inspector.

கூடலூர் ரேஞ்சு எக்ஸ்சைஸ் சப்-இன்ஸ்பெக்டரிடமிருந்து கூடலூர் ரேஞ்சு எக்ஸ்சைஸ் சப்-இன்ஸ்பெக்டரிடமிருந்து மணியக்காரர் மாராமத்து 18-ல் தங்கள் திருப்பாபுலியூர் கிராமத்தில் தங்கள் ரேஞ்சு எக்ஸ்சைஸ் சப்-இன்ஸ்பெக்டரிடமிருந்து தெரிவிக்கக்கொண்டிருக்கிறேன்.

கிராம மணியக்காரர்.

Specimen No. II.

கூடலூர் மணியக்காரர் கூடலூர் ரேஞ்சு சப்-இன்ஸ்பெக்டர் அவர்களுக்கு எழுதிக்கொண்ட அறிவி :-

தங்களுடைய யதார்த்த பிரகாரம் இன்றைய தினம் சாயங்காலம் இரண்டு வண்டி தயார் செய்து தங்கள் முகாமுக்கு அனுப்புகிறேன்.

கிராம மணியக்காரர்.

III. FORM OF ADDRESS FROM INSPECTORS AND ASSISTANT INSPECTORS OF EXCISE DEPARTMENT TO VILLAGE MUNIS AND VICE VERSA.

Inspector to village munsifs.

From Assistant Inspectors

கூடலூர் எக்ஸ்சைஸ் சர்க்கிள் இன்ஸ்பெக்டர் இன்ஸ்பெக்டர் இன்ஸ்பெக்டர் இன்ஸ்பெக்டர் இன்ஸ்பெக்டர் :-

திருப்பாபுலியூர் மணியக்காரருக்கு எழுதிய நிகழ்ச்சி :-

திருப்பாபுலியூர் கிராமம் கன்னடகண்ட செக்குப்பந்தி விவசாயம் போலீஸார் மாராமத்து 20-க்கு திருப்பாபுலியூர் கிராமத்தில் ஆஜராக வேண்டியதை அறிவிக்கிறேன்.

இன்ஸ்பெக்டர்

அகில்டெண்ட் இன்ஸ்பெக்டர்

APPENDIX

COMPTROLLER.

To be retained.

Nil.

To be destroyed.

Serial number and subjects.

After years.

Monthly and quarterly price lists and any correspondence regarding them

ESTABLISHMENTS.

(c) Village servants.

To be retained.

- 1 List of Village Officers
- 2 Decisions passed under Regulation IX of 1822 involving the dismissal of village officers.
- 3 Decisions passed under Regulation VI of 1831 and Madras Act III of 1895, copies of the orders appealed against and exhibits not claimed by the parties, who filed them.

To be destroyed.

- 1 Pay abstracts
- 2 Records of inquiries under Regulation IX of 1822, VI of 1831 and Madras Act III of 1895 excepting the decisions, copies of the orders appealed against the exhibits filed by the parties in suits under the Act.
- 3 Register and summonses prescribed under Madras Act III of 1895
- 4 Register of applications for execution of decrees presented under Madras Act III of 1895.
- 5 Register of warrants and other processes prescribed under Act III of 1895.

(d) Other Public servants.

To be retained.

Nil.

To be destroyed.

- 1 Security bonds and commuted papers (after lapse)
- 2 Last pay certificates
- 3 Travelling allowance bills and acquittance rolls relating thereto
- 4 (a) Pay bills and acquittance rolls where these are maintained separately of Government servants for whom no establishment separately submitted or no service books are maintained.
- (b) Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowances) when maintained separately.
- (c) Pay bills of copyists and examiners in the Revenue Department who are not eligible for pension or leave allowances
- (d) Pay bills and acquittance rolls where these are maintained separately of inferior Government servants.

6

6

45

20

35

35

..

..

1 year from the date of their death.

Collectors have discretion to retain for a longer period, the records relating to any officer either in their own or subordinate offices.

Notes.—(1) Before acquittance rolls and pay bills are destroyed, the head of the office should satisfy himself that the procedure in regard to the audit and verification of service books prescribed in Subsidiary Rules 6 and 13 under Fundamental Rules 14 (a) (iv) in Annexure II, part III of the Fundamental Rules (Madras Edition, pages 115-116) has been followed.

(2) In the case of inferior Government offices, copies of pay bills should be retained separately showing details of names, leave and other particulars. The total of the pay bills for inferior servants should be entered in the pay bill for the superior servants and the Grand total worked out in order to agree with the total of the full copy (see Annex 64-c, 64-b) of the Financial and Accounts Code for the preservation of pay bills.

APPENDIX

List of books, registers and accounts to be retained or destroyed.—Items falling under the disposal number system or destroyable within or after one year, being purely of a routine nature, are eliminated from the list. The numbering in the villages and taluk accounts in the list refers to the general village and taluk accounts and the rules will apply mutatis mutandis to the Nilgiris, Malabar and South Kanara Mannals where a different numbering is followed in certain cases.

AGRICULTURE.

To be retained.

Nil.

To be destroyed.

Serial number and subject.

After years.

10

Crop forecasts and returns

ASSESSED TAXES.

To be retained.

Register No. 5 (tax paid by each assessee under Act VII of 1918).

To be destroyed.

- 1 Register No. 1 (Assessments under Act VII of 1918).
- 2 Register No. 2 (Processes issued under Act VII of 1918 for collection of tax in case of default).
- 3 Register No. 3 (showing servants, pensioners and annuitants of local authorities, companies or any other public bodies or associations, etc., assessed under Section 15 (3) of Act VII of 1918).
- 4 Register No. 4 (petition of objection under Section 21 of Act VII of 1918).
- 5 Register No. 5 (Interest on securities of Government and of local authorities and companies assessed under section 15 (3) of Act VII of 1918).
- 6 Register No. 7 (Returns of tax under Section 37 of the Income-tax Act, 1918).
- 7 Budget and other accounts

BOOKS AND PAMPHLETS.

To be retained.

- 1 Regulations, Acts, Codes and Official orders in Collectors' Offices and such of the books as are treated like Acts, Codes and Official orders.
- 2 Gazetted files in the Collector's office except those of other districts (two sets).
- 3 Books supplied by Government to the office library
- 4 The Indian Agriculturist
- 5 Board's monthly volumes of proceedings.
- 6 Minutes of the treatment of cattle diseases
- 7 Jamabandi (Lund Revenue) Report, Excise Administration Report and General Presidency Administration Report.

To be destroyed.

- 1 Administration Report other than Jamabandi (Lund Revenue), Excise, Administration and the General Presidency Administration Reports
- 2 Periodical publications superseded by later issues
- 3 Superseded editions of books which are neither Acts, Codes and Official Orders nor are treated as such in Collector's Offices, when not likely to be required again
- 4 Superseded editions (i.e., all editions other than the current and the one previous to it) of all books in offices, subordinate to the Collector when not likely to be required again
- 5 Fort St. George Gazette supplied to subordinate revenue officers
- 6 Gazette files of other districts in the Collector's office
- 7 District Gazettes supplied to divisional Tahsildars and Deputy Tahsildar's office
- 8 District Gazettes supplied to other subordinate revenue officers

CENSUS.

To be retained.

Published reports and returns of results of census

To be destroyed.

- 1 Compilation registers of Imperial Tables VII and VIII (age, sex and civil condition and literacy by taluk).
- 2 Circle lists

After the next census.

APPENDIX

EXCISE.

Abkari.

To be retained.

Serial number and subject.

After years.

- 1 G. 23. Register of demand, collection and balance of Excise Revenue under 'arrear',
- 2 G. 25 (a) Register of demand, collection and balance of Excise Revenue under 'current'.
- 3 G. 25 (b) Register of demand, collection and balance of Excise Revenue both 'arrear and current'.
- 4 G. 25 (c) and G. 25 (d) Registers of memoranda explaining the difference between the collection shown in the treasury account and those as per demand, collection and balance statement.
- 5 G. 26 (a) Register showing the particulars of balance of Excise Revenue.
- 6 Annual accounts relating to Abkari in Collector's office.
- 7 T.T. 12 Register of demand and collection under T.T. leases.

To be destroyed.

- 1 G. 11. Register showing collection of Excise fines, process fees and interest similar routine papers.
- 2 G. 11 (a) Monthly statement of Excise arrears.
- 3 Demand, collection and balance of Excise Revenue and Abkari fines statement.
- 4 Statement of irrecoverable arrears of Excise Revenue recommended to be written off.
- 5 Annual accounts relating to Abkari in Divisional and Taluk offices.

Opium.

To be retained.

NIL.

To be destroyed.

- Agreements, lists of shops and all other routine papers 3 years after close of lease.

FAMINE.

To be destroyed.

Serial number and subject.

After years.

- Accounts connected with famine relief works After adjustment.

FOREST.

To be retained.

After years.

- 1 File of printed Board's Proceedings
- 2 Records of Forest Settlement enquiries

To be destroyed.

NIL.

INAMS.

To be retained.

- 1 Accounts showing lands granted as inams and resumed inams
- 2 Register of Yeomahdars
- 3 Inam register received from the Commissioner
- 4 Sanads and other papers connected with inams
- 5 Accounts showing the extent of inam and Government lands and their assessment, etc.
- 6 Inam accounts of village officers

APPENDIX

- 7 Statements and vernacular registers received from the Inam Commissioner.
- 8 'Two Chevics' account of inams
- 9 Original records of inquiry, between 1861 and 1863 relating to the enfranchisement of personal inams.
- 10 Original records of inquiry, registers and statements relating to the enfranchisement of village service inams in proprietary estates.

To be destroyed.

- 1 Accounts current of inama villages and all other accounts.
- 2 Cultivators account of attached inams

IRRIGATION.

To be retained.

- 1 Lists of irrigation works
- 2 Minor irrigation estimates
- 3 Estimates for Tank Restoration Scheme works handed over to the Revenue Department.

To be destroyed.

- Minor irrigation measurement books and books of levels 10 years after completion of all the works for which entries are made in each book.

KUDIMARAMAT.

To be retained.

- Records relating to execution of kudimaramat works or the recovery of their cost from the ryots under Madras Compulsory Labour Act I of 1858.

LOANS.

To be retained.

NIL.

To be destroyed.

Serial number and subject.

After years.

- 1 Loan orders, security bonds and records connected with grant of loans .. 1 year after date of complete recovery of loan.
- 2 Registers of applications and routine correspondence registers .. 1 year after recovery of all money advanced in the year concerned.
- 3 Register of advances and recoveries .. 1 year after recovery of the total amount entered in the register.
- 4 Register No. 19 30 years
- 5 Register No. 22 30 years
- 6 Register No. 29 5 years
- 7 Register No. 30 5 years
- 8 Register No. 31 5 years

MISCELLANEOUS.

To be retained.

NIL.

To be destroyed.

Serial number and subject.

After years.

- 1 Service registers of dismissed officers after the order of dismissal is passed and then if no appeal has been filed.

Serial number and subject.

	After years
2 Statement of unserviceable furniture	1
3 Lists of securities in trust	20
4 Stock book (C.O. No. 843, Finance, dated 23rd July 1887)	30
5 Invoice of supplies to other departments	1
6 Weather reports received from the Meteorological Department of Mysore	3
7 Office copies kept by Revenue Inspectors of the reports and returns submitted to Talukdars and of their initials to village officers.	1 year after their transfer to the Taluk record room.
8 Diaries of Revenue Inspectors	3 years after the expiry of which they relate.
9 Diary note-books maintained by Revenue Inspectors	3 years after transfer to Taluk office.
10 Registers of applications for transfer of registry maintained by Revenue Inspectors.	Do.
11 Miscellaneous petitions such as application for copies, appointments, etc.	1
12 Indents for office furniture, stamps, postage labels and printed forms	1
13 Indents for peons' belts and badges	THE next supply.
14 Sub-treasury examination reports from Talukdars	1
15 Attendance—Memoranda	1
16 Statement of public copies granted in Taluk offices	1
17 Monthly statement of accidental deaths	1

MISCELLANEOUS—MAGISTERIAL.

To be retained.

NIL

To be destroyed.

Serial number and subject.

	After years.
1 Register of licences	3
2 Annual returns of awards	3
Stock registers	.. .. .
Press accounts	.. .. .
List of public buildings	.. .. .
1 Register showing monthly progress in expenditure	30
2 Minor irrigation Imprest cash book	20
Records.	
To be retained.	
1 Record indexes	.. .. .
2 Register of revenue suits	.. .. .
3 Register of revenue appeals	.. .. .

To be destroyed.

Serial number and subject.

	After year.
1 General registers of correspondence received in Hazur Divisional Talukdars and Deputy Talukdars' offices.	27
2 Petition register	10
3 Court register	20
4 Current and disposal registers maintained by Revenue Inspectors	10
5	3 years after their transfer of the Taluk office.
6 Registers of books in the library	.. .. .
7 Registers of search fees	.. .. .
8 Disposal registers	As soon as out of date.
	20

REVENUE—LAND.

To be retained.

1 Registers of prohibitive orders	.. .. .
2 Peonish chiftas relating to—	.. .. .
(a) unsurveyed villages	.. .. .
(b) village service inams in zamindaris and whole inam villoges	.. .. .
(c) devestations and	.. .. .
(d) villoges bordering on areas under other administrations	.. .. .
3 Measurement accounts of backyards	.. .. .
4 Registers of settled estates	.. .. .
5 Accounts which are of importance in any district, e.g., those relating to wangs and kunnals in South Kanara.	.. .. .
6 Original order conveying a Government grant of assignment including all the conditions attached thereto together with the subdivision sketch and statement, if any.	.. .. .
7 Order of acceptance or relinquishment with the subdivision sketch and statement, if any.	.. .. .
8 Lists of lopes	.. .. .
9 Register of lands given to the Railways and transferred from them	.. .. .
10 Register of quarters	.. .. .
11 Jamabandi order books	.. .. .
12 Permanent settlement accounts including abstracts, reports and orders	.. .. .
13 Shimulka patras for Government lopes and scattered trees	.. .. .
14 Records connected with the relinquishment or resumption of inam or changes in their description.	.. .. .

To be destroyed.

Serial number and subject.

	After year.	After next re-settlement.
1 Survey and settlement accounts
2 Register of refunds of overpayments
3 Register of debits for irrigation	3
4 Register of petitions for remission.	3
5 Denunciation registers (stones) A and B	1
6 Records connected with permanent changes and new fields and subdivisions recorded in Taluk registers Nos. 7 and 8-A except those relating to relinquishment or resumption of inams or changes in their description and the subdivision records connected with land acquisition, grant of assignment of land and relinquishment of land.	3
7 Applications for grant of assignment of land and other records connected therewith except the orders of grant or assignment including the conditions attached thereto and the subdivision sketch and statement, if any.	10
8 Applications for relinquishment of land and other records connected therewith except the order of acceptance of relinquishment with the subdivision sketch and statement, if any.	10
9 Applications and other records connected therewith relating to changes in landings (except those relating to relinquishment of inams) recorded in taluk registers Nos. 6, 6-1, 6A and 8.	3

REVENUE INSTRUMENTS AND REGISTRATION.

To be retained.

- 1 Registers of village stock registers to be attended to by the Inspectors of Revenue.
- 2 Inspectors of Revenue to be attended to by the Inspectors of Revenue.

To be destroyed.

- 1 Taluk and village stock register of stones (Form I) 5 years after the register is written up.
- 2 Register of damages incurred for repair and removal (Form II) of survey marks.
- 3 Abstract of Form II and extract from I (Form III) 5*
- 4 Extract from Form II (Form IV, B.S.O. No. 34-A) 3
- 5 Register of survey advances and their adjustments (Form V) 3
- 6 Villages, etc., and collection and balance register of charges incurred for the repair and removal of survey marks (Form VI).
- 7 Demand, collection and balance under—Cost of survey marks—Survey Officers—Cost of survey marks—Collectors (Form VII).
- 8 Bill for advances for replacing missing boundary marks (Form VIII) 3
- 9 Statement of sums to be recovered under Section 15 of Madras Act VIII of 1923 (Form X).
- 10 Half-yearly statements showing the transactions under 'Revenue Survey Advances—Collectors' (Form XI).
- 11 Half-yearly statements showing the transactions under 'Survey marks—Collectors and Survey marks—Survey Officers' (Form XII).
- 12 Annual Statement showing the inspection of survey marks, their repair and survey (Form XIII).
- 13 Register of village headman's register of bills received from survey officers for collection (Form XIV).
- 14 Register B—Register showing taluk demand, collection and balance of survey advances (Form XV).
- 15 Register C—Register showing particulars of bills received from the Survey Department and forwarded to the Tahsildars for collection (Form XVI).
- 16 Register of application for copies of field maps (Appendix V) 10
- 17 Register of survey instruments and books (Appendix XI) 2 years after the register is written up.
- 18 Register of applications for showing 'F' boundaries (Appendix XII) 3
- 19 Register of acknowledgments of notices issued to registered holders of land under section 16 of the Madras Act VIII of 1923 (Appendix II).
- 20 Register of it retained and incompetent karnams (Form C) 2 years after all the karnams mentioned in it have been trained.
- 21 Stone Registers A and B (Appendix II) 3 years for wet villages and dry villages after a new register is written up.
- 22 Stock books of survey instruments (Appendix XVII-1 of the Stationary Manual).
- 23 File of village stone depot inspection extracts received from Deputy Tahsildars or Tahsildars and Revenue Inspectors.

* These may be destroyed after the years noted against them provided that the amounts shown in them as due to Government have been either recovered in full or otherwise adjusted.

Serial number and subject.

- 24 Appendices to Revenue Inspectors' diaries received by the Inspecting Tahsildar (Appendix VI to Board's Standing Order No. 141). 3 years after the expiry of the year to which they relate.
- 25 Revenue Inspector's reports on the checking of karnams' survey instruments, maps and survey qualifications (Appendix XI to Board's Standing Order No. 34-A).
- 26 Inspecting Tahsildar's programme and diary (Appendix III) 3
- 27 Applications for copies of field maps, showing the boundaries, answer papers, sketches, etc., of karnams and revenue subordinates in survey schools and other routine correspondence.
- 28 Register of subdivisions with the inspecting Tahsildar (Appendix X) 20
- 29 Notes of inspection of Taluk Offices, Deputy Tahsildar's Office and Village records (Forms B, B-1, B-2 of Appendix III).

- 30 File of extracts from B-A Registers maintained by the Inspecting Tahsildars. 1 year after fresh notes of inspection relating to that taluk or village are prepared.
- 31 Files relating to errors in measurements beyond the margin of error as defined in Board's Standing Order No. 34-B, paragraph 5, not involving alteration of the area of a field by more than 5 per cent. 3 years from the date of disposal.

REVENUE RECOVERY ACT.
To be retained.

- 1 Register of sales under Act II 1804—Yine taluk accounts.
- 2 Register of transfers of zamindari estates, shrotriyams and inams.
- 3 Registers of certificates under Act II of 1884.

To be destroyed.

Register of persons confined in jail 8

SPECIAL FUNDS.
To be retained.

- 1 Lapsed engagements and security bonds executed by ferry ronters 3
- 2 Extracts from the pound register (Code Form No. 36) and taluk returns (Code Form No. 46).

STAMPS.
To be retained.

- 1 Chittas of deposits, sale and expenditure 10
- 2 Engagements executed by stamp vendors 3 years after the expiry of the licence.

STATIONERY AND STORES.
To be destroyed.

- 1 Indent and accounts 3

APPENDIX

STATISTICAL

To be retained.

- 1 Price lists (vivo tank accounts).
- 2 Registers of rainfall.
- 3 List of works of public utility constructed by private individuals.
- 4 Monthly return of births and deaths prior to 1st January 1953 submitted to the Director of Public Health.

To be destroyed.

Small ox cholera and cattle mortality returns received from the tank.

SURS.

To be retained.

- 1 Cases tried under Regulation V of 1829 or by village or tank panchayats.
- 2 Judgments in suit.

To be destroyed.

Annual return of suits for transfer or registry.

TANUK ACCOUNTS.

To be retained.

- 1 Registers A, B, C and D.
- 2 Rain & tanks—Return No. 12.
- 3 Price lists and returns—Register No. 3 and Return No. 1 (Section IV).
- 4 Redemptions of land revenue (Register No. 20).
- 5 Bezir deductions in favour of religious institutions (Register No. 10).
- 6 Register of lands bought in by Government.
- 7 Sales for arrears of revenue (Register No. 18).
- 8 Area under crops—Statistical return G.
- 9 Register of house-sites g united in villages and towns.
- 10 Register No. 21—Special for the Nigrits district.

To be destroyed.

- 1 Cwilo—Register No. 13
- 2 Sea-on reports—Return No. 1 (Sections I and II-A and B)
- 3 Irrigation Sources—Register No. 32 and Statistical Return M
- 4 Rent roll—Register No. 23 and return No. 13
- 5 Agricultural work—Register No. 21 except in the case of the districts of Nigrits, Return No. 19 and Statistical Return A-4.
- 6 Incidence of land revenue—Statistical Return No. 18
- 7 Current register of permanent changes No. 7

After the new village registers are published.

- 8 New Survey fields and subdivisions—Register No. 8-A
- 9 Demand accounts (Registers Nos. 9, 11, 11 (i) and 11 (ii), 13 and 20 (i) and 20 (ii).
- 10 Demand, Collection and Balance accounts (Registers Nos. 14, 15, 16, 17 and 17-A) and Returns Nos. 2, 2-A, B, C and D).
- 11 Balance accounts (Registers No. 14-A, B, C, D and enclosures A to No. 15).
- 12 Cultivation accounts (Registers Nos. 1, 2, 2-A, and 25-A).
- 13 C op forecasts returns (Registers Nos. 27 and 28 and Return No. 20)
- 14 Seas in reports—Return No. 7—Section III
- 15 Darkhast and relinquishment registers and registers of changes in holdings No. 4, 5, 6 (i), 6-A and 8.
- 16 Process registers
- 17 Sales of unoccupied lands (Register No. 10)
- 18 Jamabandi returns Nos. 3 to 19 and 14 to 16
- 19 Statistical return A-1-A-2, F-1 F-2 and L
- 20 B Memoranda prescribed in paragraph 21 of Board's Standing Order No. 13 and the current register of B Memoranda and applications for panchabks land prescribed in note (8) to paragraph 2 of Board's Standing Order No. 163.
- 21 Register of applications for house-sites in villages and towns

APPENDIX

TREASURY.

(c) Tank Treasury.

To be destroyed.

After years.

- 1 Shroff's cash book of receipts
- 2 Shroff's cash book of charges
- 3 Register of pension payments orders
- 4 Monthly accounts—current
- 5 Sub-treasury chittas of receipts and disbursements including subsidiary chittas and tank avaras of classified abstracts.
- 6 Accountants Day Book (M.T.C. Form No. 14)
- 7 Register of deposits
- 8 Daily sheets from the branch of the Imperial Bank of India and counterfoils of cheques and cheques.
- 9 Seals register (in the custody of Sub-Treasury officer)
- 10 Seals register in Police custody
- 11 Sockerward accounts of petty receipts and disbursements
- 12 Accounts of salaries held in deposit
- 13 Returns relating to collection and balance of arrears
- 14 Register of charges and under village service fund
- 15 Sale register of stamps
- 16 Stock register of stamps (Single lock and double lock)
- 17 Register of furniture
- 18 Local Fund Memorandum of payments
- 19 Classified schedule of local fund receipts
- 20 Register of currency notes
- 21 Register of valuables
- 22 Permanent advance register
- 23 Account particulars of contingent charges
- 24 Chittas of receipts and charges in Deputy Tahsildar's offices
- 25 Register of encurrent silver coin
- 26 Register of encurrent copper coin
- 27 Head Accountant's number book
- 28 Receipts and disbursements (Journal)
- 29 Register of charges issued by Local Fund Engineers
- 31 Register of padlocks and duplicate keys
- 32 Retrenchment register
- 33 Keys register
- 34 Local Fund receipts avaras
- 35 Register of Postal Life Insurance Fund and General Provident Fund
- 36 Stock register of subnote books
- 37 Register of tank cheques issued
- 38 Register of sub-treasury Form No. XLIV
- 39 Register of charges issued by Public Works Department Offices
- 40 Shroff's cash balance register
- 41 Shroff's amamath balance register
- 42 Shroff's balance sheet
- 43 Amamath register, Madras Treasury Code Form No. 46
- 44 Register of tax tank remittances
- 45 Amamath disbursement register
- 46 Register of unstroffed village remittances
- 47 Register of unstroffed coin
- 48 Register of receipt and return of departmental cash chests
- 49 Pharisia (covering lists) of accounts and vouchers submitted to Treasury Deputy Collector.
- 50 Other accounts
- 51 Cheque counterfoils
- 52 Contingent bill and vouchers
- 53 Receipts granted for money received
- 54 Chittas and remittance books
- 55 Applications for cash orders
- 56 Objection slips

(d) Collector's Treasury.

To be retained.

Register of powers of Attorney, Probates, etc.

To be destroyed.

After years.

- 1 Register of payment pay orders 20
 - 2 Register of remittance transfer receipts issued 10
 - 3 Counterfoils of remittance transfer receipts 3
 - 4 Treasury chittas (English) 10
 - 5 Chittas of deposits 10
 - 6 Chittas of Expenditure 10
 - 7 Office copies of Public Works Schedules of receipts forwarded monthly to the Accountant-General. 10
 - 8 Check register of remittance transfer receipts 10
 - 9 Counterfoils of cash orders in taluks 10
 - 10 Abstract accounts of receipts and outgoings and probable estimates 10
 - 11 Civil, Military and other fund statements 10
 - 12 Daily abstracts from the branch of the Imperial Bank of India with counterfoils of cheques and cheques. 10
 - 13 Lanna register 20
 - 14 Ledger postings 20
 - 15 Register of deposits, revenue, civil, criminal work and personal 10
 - 16 Sedarval accounts of petty receipts and disbursements 3
 - 17 Statement of lines 3
 - 18 Accounts particular of contingent charges 3
 - 19 Other accounts 3
 - 20 Contingent bills and vouchers 3
 - 21 Receipts granted for money received 3
 - 22 Transfer of charge certificates 3
 - 23 Applications for remittance transfer receipts 3
 - 24 Distribution distribution of sanctioned grants 3
 - 25 Applications for additional allotment 3
 - 26 Challans and remittance books 3
 - 27 Register of cheques issued by the Treasury on the Imperial Bank of India 3
 - 28 Treasury Pass books 3
 - 29 Application for cash orders 3
 - 30 Obsolete slips 3
 - 31 Receipts of repayment of deposits 3
 - 32 Cheque counterfoils 10
 - 33 Register of unrecurrent silver coin 10
 - 34 No. 22-A. Huzar posting statement for the half yearly return showing recoveries on account of advances under the Lanna Acts. 3
 - 35 The Huzar posting registers—Receipts and disbursements 10
 - 36 Accountant's day-book 10
 - 37 Remittances transfer receipt advice lists 3
- Notes—The advice list of Remittance Transfer Receipts received at the treasury should be verified by the Accountant-General before they are destroyed.

- 38 Register of Government Promissory notes encashed for payment of interest 20
- 39 Payable and cancellation advices received from the Public Debt Office One complete account year.
- 40 Register of securities tendered for renewal consolidation or subdivision 3
- 41 Register of interest warrants 10
- 42 Register of bonds registered for payment of coupons 20
- 43 Register of coupons paid 1
- 44 Interest distribution register 3
- 45 Payment order of interest of promissory notes at a sub-treasury—Form No. 15 of the Government Securities Manual. 20 years or until interest ceases to be paid from the sub-treasury.

(c) Cash-keeper's records.

To be destroyed.

- 1 Register showing receipts and sale of stamps and forms 3
- 2 Daily cash account, the permanent advance accounts and registers contingent charges. 3
- 3 Miscellaneous accounts 3
- 4 Cash book 20

(d) Accounts.

To be destroyed.

- 1 Periodical accounts received from the taluka—
 - (a) Daily cash balance report, lists of payments, list of collections on account of other districts and monthly cash balance reports. 1 After years.
 - (b) Accounts current of receipts and charges (Central, State and Local Funds). 3
 - (c) Monthly land revenue and abkari demand, collection and balance statements with appendices including posting statements. 3
 - (d) Probable estimates 3
 - (e) Statement showing subscription to District Gazette 1
 - (f) Statement of sales of service registers, books abkari permits, forms of patta and of application for appointment, survey plans and settlement registers, etc. 1
 - (g) Statement of cheques cashed (Public Works Department, forests and local funds) or postal letters of credit and of unissued personal deposit cheques. 1
 - (h) Statements of amounts realized on account of survey advances 1
 - (i) Statement of sale-proceeds of fallen trees 1
 - (j) Particulars of receipts of Public Works Department 1
 - (k) Deposit accounts 3
 - (l) Quarterly statement of receipts and expenditure of currency notes 1
 - (m) List of outstanding balances of criminal and revenue deposits. 1
 - (n) Statements of copper and silver coins and of defaced and counterfeited coins. 1
 - (o) Advances of advances and recoveries under the Lanna Acts 3
 - (p) Acknowledgment of permanent advance fund 3
 - (q) Minimum balance statement 1
 - (r) Budget statement of land revenue 1
 - (s) Excess fees statement 3
- 2 Office copies of periodical accounts other than Huzar Treasury accounts forwarded to the Accountant-General and the Board of Revenue. The period fixed for the carrying over of the accounts from which they are prepared. Office copies of Huzar Treasury accounts should be retained for ten years. 3

- 3 Register showing the disbursement and balance of the pay of village establishments. 3
- 4 Register showing the talukwar demand, collection and balance of forty years. 3

TRIGONOMETRICAL SURVEYS

To be retained.

List of stations.

To be destroyed.

NIL

VILLAGE ACCOUNTS.

To be retained.

- 1 Registers A and B.
- 2 Register of conditional assignments.
- 3 Village statistical registers.
- 4 Births and Deaths Registers, No. 19 sections I and II.

To be destroyed.

1 Descriptive accounts—

- (a) Nos. 2, 8-A, 8-B, 10 (1) and 12 10
- (b) Register of changes No. 3 3

After years.

1	Jamaabadi and Miscellaneous Accounts—	3
	Jamaabadi check memos—	3
	Monthly cultivation account No. 1 and Isamm's inspection note book.	3
	Rainfall and water-supply No. 20	3
	Jamaabadi statements Nos. 2-A, 2-B, 3-A, 4, 10-A, 10-(11), 7 and 9	20
	Jamaabadi statements (5 parts) I to III, 6 and 6-A	3
	Statement showing the production of minerals, No. 24	3
	Village C Register	10
	Nominal list of unprotected children No. 19-D	10
	Cash accounts, Nos. 14, 15, 17, 14-A, 14-B, 14-C and 15	10
4	Statistical accounts—	10
	Agricultural stocks, No. 21	3
	Changes in arable No. 2-B	3
	Area cultivated and irrigated and outturn, Nos. 2-B and 1-A	3
	Statement of irrigation of sources No. 2-D	3
	Statement showing number of patties of various values held in the village, No. 23	3
5	Cattle diseases and mortality, No. 19, Section III	8
	Statements showing the mortality among cattle and horses, No. 19 III-A	3

WILD BIRDS.

To be destroyed.

1	Annual and quarterly returns	2
2	Accounts and receipts of towards paid	3

APPENDIX T.

(Paragraph No. 161—sub-paragraph 6, clause (i); note (5).)

RULES FOR THE DESTRUCTION OF RECORDS UNDER THE DISPOSAL NUMBER SYSTEM.

The following instructions relating to the destruction of useless records of the period following the introduction of the disposal number system, should be carefully observed in all offices:—

- (i) Drafting clerks and assistants should mark on the docket of each disposal file before it is sent to the record room whether the file should be permanently retained or destroyed, noting in the latter case the year of destruction. Five entries should be made by means of appropriate red stamps and should be checked, and if necessary altered, by the head of the department or branch of the office concerned.
- (ii) After disposal, papers should be entered in the 'retain (R)' or 'destroy (D)' disposal list, according as they are intended to be permanently retained or destroyed at some future date.
- (iii) Papers entered in the 'D' list are ordinarily liable to be destroyed after ten years, but care should be taken to see that the papers which are specially marked for retention for a longer period are not prematurely destroyed. Such papers should be put in separate bundles with the year of destruction clearly marked on the top of each bundle.
- (iv) At the time fixed for the destruction of records the record-keeper should enter in the appropriate 'D' list the numbers and dates of the files which have to be retained for more than ten years. He need not, however, give abstracts of such papers. For instance, the bulk of the papers entered in the 'D' disposal list for 1909 will be liable to be destroyed in 1920. The remaining papers, some may have been marked for destruction in 1925 and some in 1930. The record-keeper should enter the numbers and dates of the 'D'—1925' papers in the 'D' list for 1914 and those of the 'D'—1930' papers in the 'D' list for 1919.
- (v) The record-keeper should certify at the end of the disposal list that all the records included in the list which are ripe for destruction have been destroyed.

LIST OF PAPERS SUBJECT TO THE DISPOSAL NUMBER SYSTEM WHICH HAVE TO BE RETAINED FOR MORE THAN TEN YEARS.

1	Correspondence and orders regarding the taking of the census	20
	Census.	
	Eachate.	
2	Papers relating to cheques other than final orders and any important correspondence.	26

Items.

3	Correspondence concerning disputed income quit-rent	20
	Establishment—(b) Public Servants.	
4	Correspondence regarding suspensions, dismissals, etc.	20
	Public Works.	
5	Reports on ordinary irrigation works	20

APPENDIX U.

(Paragraph No. 161, sub-paragraph 6, clause (iv).)

1 Index paper to be opened.—An index of the form prescribed in Part A of this appendix hereto shall be put up with the record of every case, other than an uncontested suit or proceeding in the Court of Small Causes, Madras or its first instance in each court, and each paper, as it is filed with the record, shall be entered in such index.

The index paper itself and the B diary need not be entered in the index. The date of issue of process shall be entered in column (2) of the form and the date of return after execution in column (3). The dates on which depositions, judgments and decrees were completed or signed by the judge shall be entered in column (2), and the date of receipt by the judge clerk shall be entered in column (3).

2. Records to be divided into parts.—Every record shall after its completion and immediately before it is deposited in the record room, be divided into parts as shown in the table given in Part B of this Appendix, and to facilitate the division, each paper other than records in uncompleted suits or proceedings in the Court of Small Causes, Madras shall, as soon as it is filed with the record, be numbered and marked off in the index as appertaining to one or another of such parts.

Unfiled documents to be kept apart and destroyed.—Other documents which have been produced by parties but have either not been tendered in evidence or having been tendered in evidence have been rejected, shall be kept apart from the record of the suit or other proceeding to which they belong and shall, if not reclaimed by the party who produced them, be retained in the Court in which they were produced for a period of one year from the date of the final order of the Court in the suit or proceeding in which the documents were produced, and shall at the expiration of that period be destroyed in the manner prescribed by rule 6 (iii):

Provided that notice of destruction shall be given in the manner prescribed by rule 7 infra in this month of January succeeding the date of expiry of the period of one year referred to in this rule and also by affixing to the notice board of the court (at the time of publication in the Gazette) a copy of the notice published in the District Gazette. Rule 5 infra shall not apply to such documents.

No application is necessary for the return of the documents produced, which have either not been tendered in evidence, or, if tendered, have been rejected. It is sufficient if a receipt for their return is taken in the list with which they have been put up.

3. Periods of retention of records.—The parts of records described in the table given in Part C of this appendix shall be retained for the periods respectively specified against them from the date of their completion provided that in any case the presiding judge or magistrate may, for reasons to be recorded in writing, direct that of the papers in any one part be transferred to any other part for which a longer period of retention is prescribed in which case the fact shall be noted in the index and the papers dealt with as if they had belonged from the commencement to the part to which they were so transferred.

Process to defendants in ex parte suits.—The proceedings issued to defendants or respondents who are ex parte in suits for appeals falling under sub-heads 1 (D), 2 and 3 of Part C-I shall be transmitted by the District Court to Subordinate Courts at the time of the destruction of Part I so that they may be included if the execution is not complete. If at the time of the destruction of Part I execution is complete the record-keeper should include the said processes in part execution record.

4. Periods of retention of court registers, etc.—The court registers, books and papers described in the table given in Part D of this appendix shall be retained for the periods respectively specified against them reckoning from their respective dates or from the dates at which they close.

Provided that the District Judge or District Magistrate may, in his discretion, direct the retention for a longer period or permanently of papers which he may consider likely to be useful

in the full of the results of inquiries or other information, or the opinions of experts, or the results of the general administration of justice and provided also that the District Judge may, at any time, order any documents to be destroyed under the next succeeding rule without the consent of the District Judge or Magistrate of the district, as the case may be, provided that he is satisfied that it is in the public interest to do so.

5. Books and papers to be destroyed after prescribed period.—All records, books and papers described in the table given in Parts C and D of the appendix shall be destroyed without fail at the expiration of the periods respectively indicated against them unless the High Court sanctions their disposal in any other manner.

Provided that documents produced in courts by Government officials or sent for under Order XIII, section 1 of Schedule I, Code of Civil Procedure, 1908, shall not be destroyed, but shall, if not previously returned, be transmitted to the responsible officers on the expiry of the period prescribed for their retention.

5-A. Records which are not to be destroyed.—The following should on no account be destroyed:—

- 1. Records connected with expenditures which is within the statute of limitation.
- 2. Records connected with expenditure on projects, schemes or works not completed although beyond the period of limitation.
- 3. Records connected with claims for service and personal matters affecting persons in service.
- 4. Orders and sanctions of a permanent character until revised.

5-B. Records of village panchayat courts.—All records of civil suits of village panchayat courts other than those mentioned in sub-head 5 of Appendix B, Civil—Part shall unless the High Court sanctions their disposal in any other manner, be destroyed by the presidents of the panchayat court within a week after the transmission of the records to the District Magistrate's Courts under rule 54 of the rules framed by the Government under the Madras Village Courts Act, 1888, as amended by Section II of 1920. Before destruction, proclamation in the village by beat of tom-tom shall be made, but the previous permission of the District Judge as prescribed by the provisions to rule 4 above is not necessary.

6. District and Fort St. George Gazettes.—With the exception of District Gazettes, Parts I-A, I-B, II, III and IV of the Fort St. George Gazette and Parts I, II and III and supplements of the Government of India Gazette, which may be sold as waste paper, all other records, books and papers to be destroyed under rule 5 shall be burnt in the presence of the record-keeper.

Whenever records, books or papers are destroyed under rule 5, a complete list of the records, books or papers so destroyed shall be prepared and the date of destruction shall be prepared and the date of destruction shall be entered at the head thereof. It shall be the duty of the record-keeper (or his assistant, if there is one) to certify the correctness of these lists. Whenever in sessions cases judgments in which the sentence passed is one of transportation for life are destroyed, the record-keeper or his assistant, as the case may be, shall also certify that the judgments is destroyed either because a report of the convict's death has been received or because the convict has been released.

7. Publication of list of documents to be destroyed in the Gazette.—To enable parties, who have filed documents in court, to withdraw the same before the period appointed for their destruction, a notice shall be published in the District Gazette in January or July of each year stating that all documents filed in the suits (to be therein enumerated) will, unless previously reclaimed, be destroyed at the expiration of the period indicated in the notice; and the following note shall also be entered at the foot of every copy of a decree or order granted to any of the parties to the suit or proceeding in which such decree or order was made or to the pleaders or authorized agents of such parties:—

"The parties should apply as soon as possible for the return of all exhibits which they may wish to preserve as the record will be liable to be destroyed after three years from this date."

8. Submission of records to District Court for safe custody.—All courts subordinate to the District Court, except where otherwise ordered by the High Court, for special reasons, shall send to the District Court during each of the three periods from 1st January to the 31st March, the 1st April to the 31st August and the 1st September to the 31st December, at such time as the District Judge may fix, the records of all suits tried by them during the previous period and the records in execution or miscellaneous proceedings in which full satisfaction has been recorded or which have become time-barred or have reached completion. This rule shall apply also to

the records of small cause suits. On receipt of the records of suits, the District Court record-keeper shall certify himself that the papers in the records are arranged, and the index prepared, in the mode prescribed by rules 1 and 2.

NOTE.—If at the time when copies of the judgment and decrees of the appellate court are received in a District Judge's Court under order XLII, rule 37 of the Code of Civil Procedure, the record of the original proceedings, the Register of Civil Suits or the index in the original proceedings, or any of the original decrees and judgments, should then be returned to the District Court in order that they may be filed with the original records there.

9. Rules applicable only to judicial records.—The above rules do not apply to non-judicial records of revenue officers such as Gazette files, etc., but apply only to the judicial records of these officers.

10. Registers prescribed.—In order to facilitate the work of destruction of records there shall be maintained in the record room of every District Court five registers in the forms prescribed in Part E of the appendix and it shall be the duty of the record-keeper to see that all records received by him in accordance with rule 8 are entered at once in the appropriate registers.

APPENDIX.

A

Forms of Index.

(Rules 1 and 2.)

(Vide G.M.F. No. 71, Appendix III, Part II, Vol. II.)

B

Table showing the divisions of the record and the description of the papers falling under each division.

(Rule 2.)

Part I—Civil.

Class of cases.

Divisions of the records and description of the papers falling under each division.

1 Suits or appeals falling under sub-head 1 of Table C (Civil).

2 Written statements.

3 Judgments and decrees (Original and Appellate), including the draft judgment as finally settled, signed and delivered and when a decree has been passed upon a remand, the remand itself and the judgment and decree on remand or finding and also the judgment or order remitting and issue for a finding and a finding thereon.

4 Applications by a next friend or guardian ad litem to enter into and agreement or compromise on behalf of the minor, and the orders passed thereon.

5 Processes issued to defendants and respondents in ex parte proceedings.

6 Appeal Memorandum.

7 Order appointing a guardian ad litem.

8 Agreement to state a case for decision.

9 Application for arbitration.

10 Order of reference to arbitration.

11 Award.

12 Order appointing receiver.

13 Judgment and order remitting or resuming a suit on issues.

14 Commissioner's reports, maps and plans.

- 3 Execution proceedings—Sub-head 4 (a) of Table C (Civil).
- 1 Index.
 - 2 Final judgment and order (Original and Appeal).
 - 3 Application for execution.
 - 4 Counter-application including claims and objections.
 - 5 Order directing execution.
 - 6 Order allowing time for satisfaction of judgment.
 - 7 Order recording payment or satisfaction in whole or in part of judgment debt.
 - 8 Report of sale by Court's Officers.
 - 9 Orders concerning sales.
 - 10 Order for delivery of possession.
 - 11 Report of delivery of possession.
 - 12 Appeal Memorandum.
 - 13 Judgments and orders in appeal.
 - 14 Processes to defendants and respondents in ex parte proceedings.
- 4 Insolvency cases—Sub-head 4 (b) of Table C (Civil).
- 1 Index.
 - 2 Decisions on questions of title, priority, etc., arising in insolvency.
 - 3 Insolvency petition.
 - 4 Order dismissing the insolvency petition.
 - 5 Order of adjudication.
 - 6 Schedule of creditors.
 - 7 Order annulling adjudication under section 36 of the Provincial Insolvency Act (V of 1920).
 - 8 Order on an appeal for composition or scheme of arrangement.
 - 9 Order on application for discharge.
 - 10 Report of the receiver.
 - 11 Order annulling adjudication on failure to apply for discharge.
 - 12 Order annulling voluntary transfer (if it relates to immovable property).
 - 13 Order annulling preference (if it relates to immovable property).
 - 14 Judgment and order on appeals.
- 4-A. Proceedings under the Indian Companies Act, 1913 filed in the High Court and transferred under sections 164 and 165 of the Act to a District Court for disposal (Item 4 (c) of Table C, Part I (Civil)).
- 1 Index.
 - 2 Petitions for winding up the company, proceedings in furtherance of the order of winding up and (c) appointing the Official Liquidator.
 - 3 Decision on questions of title, priority of shares assets of the company, etc.
 - 4 Statement of the affairs of the company as disclosed on an affidavit as per section 177-A of the Act.
 - 5 Report of the Official Liquidator under section 177-B of the Act.
 - 6 Proceedings of the Committee of Inspection (Section 178-A).
 - 7 List of contributors and the application of assets (Section 184).
 - 8 Account of receipts and payments made to and by the Official Liquidator.
 - 9 Commissioned Report, if any, on the Accounts of the Official Liquidator.
 - 10 Proceeding of the court under sections 184—203 of the Act.
 - 11 Schemes of liquidation under section 234 of the Act.
 - 12 Order annulling dissolution under section 243 of the Act.
 - 13 Judgment and order on appeal.
 - 14 Share certificates and other documents evidencing title to property produced or filed in the proceedings.
 - 15 All other papers considered by the court enough to be included in this part.
 - 16 Proceedings and Letters of Administration.
- 5 Proceedings relating to Probates and Letters of Administration—Sub-head 4 (c) of Table C (Civil).

- 5-A Testamentary action sub-head 5 of Table C (Civil).
- 6 Small cause court suits and village zamindar's court suits falling under sub-heads 2 and 3 and miscellaneous proceedings falling under sub-head 4 (e) of Table C (Civil).
- 7 (a) Guardian Proceedings (c) Entire records except letters memorandums, notices and publications in newspapers.
- (b) Proceedings under section 83 of the Transfer of Property Act (IV of 1922) relating to minor mortgages stating his willingness to accept the deposit.
- 3 Order thereon.
 - 4 Order of payment of money.
 - 1 Pleint.
 - 2 Written statement.
 - 3 Decree.
 - 4 Suit documents.
 - 5 Processes issued to defendants in ex-parte proceedings.
 - 6 Execution petition.
- 8 Village Panchayat Court suits falling under sub-head 3 of Table C (Civil).
- Part II—Civil.
- 1 Order appointing a guardian *ad litem*.
 - 2 Agreement to state a case for decision.
 - 3 Application for arbitration.
 - 4 Order of reference to arbitration.
 - 5 Award.
 - 6 Order appointing Receivers.
 - 7 Judgment and order remanding or remitting a suit on issues.
 - 8 Commissioner's reports, maps and plans.
- 9 Proceedings relating to Probates and Letters of Administration (sub-head 4 (c) of Table C (Civil)).
- 1 Application.
 - 2 Accounts filed.
- 2-A Testamentary action (sub-head 5 of the Table C (Civil)).
- 3 Insolvency cases falling all papers not already specified under sub-head 4 (b) of Table C (Civil).
- 4 Proceedings under the Indian Companies Act, 1913, filed in the High Court and transferred under sections 164 and 165 of the Act to a District Court for disposal (Item 4 (c) of Table C).
- 5 All papers not already classified under Part I.
- Part III—Civil.
- 1 All suits and miscellaneous proceedings other than those falling under sub-heads 4 (b), (d) and (e) of Table C (Civil).
 - 2 (a) Guardian proceedings (c) Bills Memorandum, notices and publications in newspaper; and
 - (b) Proceedings under section 83 of the Transfer of Property Act (IV of 1922) relating to minor mortgages falling under sub-head 4 (d) of Table C (Civil).
- 2 (a) Guardian proceedings (c) Bills Memorandum, notices and publications in newspaper; and
- (b) all papers not already specified in Part I.
- Part I—Criminal.
- 1 Index.
 - 2 Judgment and sentence, if any (Original and Appellate), including spare copies of printed Sessions Judgments.
- 1 Trials (other than summary) 1 Index.

- 1 Trials (other than summary) .. .
- 2 Summary trial .. .
- 3 Miscellaneous cases .. .
- 4 Charges .. .
- 5 Documentary evidence. All papers including register.
- 6 Order and grounds, if any (Original and Appeals).
- 7 Petition of appeal or application for revision or order of referring court and judgment and order thereon.
- 8 Documentary evidence.

Part III—Criminal.

- 1 Warrant of commitment to jail if any.
- 2 Complaints to Magistrates, when acted upon by the Magistrate.
- 3 Reports by the Police under sections 174 and 175 of the Criminal Procedure Code, Act V of 1898, when followed by action on the part of the courts.
- 4 Oral evidences.
- 5 All papers not already specified.
- 6 Oral evidences.
- 7 All papers not already specified.

C

Table showing the periods prescribed for the retention of the various parts of the records in the various classes of proceedings.

(Rule)

Part I—Civil.

Nature of proceedings	Number of years for which records are to be retained.	
	Part I.	Part II.
1 In suit or appeals—		
(a) For affecting immovable property other than for foreclosure of mortgage—		
(A) For judgments and decrees (original and appeals).	20	5
(B) Other records	20	5
(b) In respect of succession to an office; or to establish or set aside an adoption, or otherwise to determine the status of an individual or in suits under the Indian Succession Act (X of 1869), and the Hindu Wills Act (XXI of 1870) or in cases under the Indian Divorce Act (IV of 1869), the Indian Succession Act (XXXIX of 1898), and the Land Acquisition Act (I of 1894). Decisions regarding public right or custom or any matter affecting the public or portion of it.	20	5
(c) For foreclosure of mortgage	20	5
(d) Not already named	20	5
2 In Small Cause suits	20	5
3 In Village Court suits	20	5
4 In miscellaneous proceedings	20	5
(a) In execution cases	20	5
(b) In execution cases	20	5
(c) In miscellaneous cases	20	5

Natures of proceedings.

- 4 In miscellaneous proceedings—cont.
- (a) In proceedings relating to Probates and Letters of Administration, proceedings under the Land Acquisition Act involving temples, mines and widows, the Indian Divorce Act and the Lunacy Act.
- (b) In guardian proceedings and proceedings under section 9 of the Transfer of Property Act (IV of 1882) relating to minor mortgagees.
- (c) In proceedings under the Indian Companies Act, 1912, filed in the High Court and transferred under sections 164 and 165 of the Act to a District Court for disposal.
- (d) In other miscellaneous proceedings
- 5 In testamentary actions .. . Permanent.

Part II—Criminal.

Natures of proceedings.

- 1 In trials and appeals—
- (a) Sessions cases
- (b) In cases in which the sentence passed in one of transportation for life, judgment must be preserved until a report is received of the convict's death or release.
- (c) Warrant cases
- (d) Summary trials—
- (A) Forms kept under section 263 of the Code of Criminal Procedure and judgment recorded under section 284 in cases where either (1) some of the accused or parties proceeded against have not been apprehended or (2) the accused or any of them have been convicted of an offence a repetition of which renders the offender liable to whipping or to enhance punishment.
- (B) All other records
- (c) All records in Criminal cases before Village Magistrates and Panchayat Courts except documentary evidences
- (d) Documentary evidences in cases before Village Magistrates and Panchayat Courts.

2 In miscellaneous proceedings—

- (a) Maintenance
- (b) Naisance (jury)
- (c) Security to keep the peace or for good behaviour
- (d) Under section 16 (7) and (8) of the Madras Village Courts Act, 1888.
- (e) Other miscellaneous proceedings
- 3 Records in cases referred to by the Police or in which further investigation is stopped.
- 4 Records in cases entered in the Register of Long Pending Cases

from the date on which the case was entered in the Long Pending Register.

Note—(1) In civil execution cases the record must be taken to have reached completion on the date when the decree is satisfied in full, and when further execution on the decree is not taken on the expiry of six years from the date of the final orders on the application for execution. See the Criminal Code II (9) at page 281.

(2) In summary cases, the date of completion of the record will be the date of closing the submission of the evidence by the Official Receiver or the date of absolute discharge or of acquittal in adjournment under section 263 of the Code of Criminal Procedure, 1912. The responsibility for the preservation of the records in such cases shall be that of the Registrar of Long Pending Cases, and the records shall not be destroyed.

D.O.M.—14

Number of years for which records are to be retained.

Part I. Part II. Part III.

20 5 3

20 5 3

10 5 3

20 5 3

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20 5 3

20 5 3

- (3) In all other cases, the records must be taken to have reached their completion on the date of the final order or decree of the court of first instance or in the event of appeal, from the date of the final order or decree of the appellate court.
- (3) Books described in serial numbers 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 of Part A of the Schedule to the Madras Archives Act, 1908, which are immovable property shall be brought under 1 (a) and other classes if they are in the hands of the State or of a person who is a trustee under section 77 of the Madras Estates Land Act, 1908, which will be retained for a period of three years under section 77.
- (4) An arrear of books takes in proceedings under the Guardians and Wards Act VIII of 1909, the Indian Succession Act XXIII of 1925 and the Indian Civil Procedure Code, shall be retained for 30 years after the charge has been discharged and the property and judgments on which those records are based should be brought under item 2 (c) of Table C—Civil and related permanently.
- (5) Records for maintenance in which there is a recurring liability for an indefinite period whether or not a charge has been made and recoverable property and judgments on which those records are based should be brought under item 2 (c) of Table C—Civil and related permanently.
- (E. Dis. No. 798 of 1919.)
- (6) The records of (a) cases under the City Police Act (III of 1888) other than those falling under serials 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 of Part A of the Schedule to the Madras Archives Act, 1908, which are immovable property shall be brought under 1 (a) and other classes if they are in the hands of the State or of a person who is a trustee under section 77 of the Madras Estates Land Act, 1908, which will be retained for a period of three years under section 77.
- (G.O. Ms. No. 20, Home, dated 28 January 1933, P. Dis. No. 98 of 1933 and P. Dis. No. 183 of 1940.)
- (7) The records in money and mortgage suits, should be retained for a period of six years in cases where the suits were disposed of before the Madras Archives Act, 1908, came into force and the records have not already been destroyed under the rules in force for the time being.
- (G.O. Ms. No. 5468, Home, dated 28 November 1939, P. Dis. No. 168 of 1940 and P. Dis. No. 506 of 1941.)
- (8) The records in proceedings under the Indian Companies Act, 1913, filed in the High Court and, transferred under section 164 and 165 of the Act to a District Court, for deposit under section 164 of the Act, shall be retained for 30 years after their completion on the date on which the court orders the destruction of the records under section 164 of the Act or in the event of an appeal or revision on the final order of the appellate court in the appeal or revision.
- (G.O. Ms. No. 2724, Home, dated 17th September 1946, P. 567/46.)

Table showing the periods prescribed for the retention of the various court registers, books and papers.

Number and description of court registers, books and papers.		Number of years for which registers, etc., are to be retained.
(Rule 4.)		
1	Register of suits (Civil) other than that of a Village Court	Permanent
2	Register of appeals (Civil)	Do.
3	Register of miscellaneous appeals received (Civil)	Do.
4	Register of insolvency petitions received	Do.
5	Register of proceedings in insolvency disposed of	Do.
6	Register of proceedings in insolvency subsequent to orders of adjudication.	Do.
7	Repealed Acts of permanent value	Do.
8	Cash books and ledgers	25
9	Register of small causes	20
10	Register of assets in insolvency	20
11	Register of leases in insolvency	20
12	Diaries from the dates on which they close	5
13	Village Court's register of suits (Civil)	25
14	Register (other than of summary trials) in the use of Criminal Courts including Courts of Village Magistrates and Panchayat Courts.	5
15	Register of long pending cases and record destruction register of criminal cases.	25
16	Register of long pending cases	30
17	Register of court fees and registers in the Nazariyat Dept.	3
18	Register of execution petitions and registers of execution proceedings in suits of other courts.	12
19	Copyists' registers and process service registers	3
20	Registers of deposits relating to receipts and repayments	10 years or so long as any outstanding remain.
21	Other registers—	3
22	(a) Account books other than cash book and ledger; register of applications for return of documents, receipt books for documents returned to parties; stationary accounts, postage accounts, contingent bills and register of commissions issued.	10
23	(b) Registers of movable and immovable property attached	15
24	(c) Record destruction registers relating to original suits, small causes suits, civil miscellaneous petitions and execution petitions.	15

Number and description of court registers, books and papers

Number and description of court registers, books and papers	Number of years for which registers, etc., are to be retained.
15	Chalans and cheque books—
(a) (i) Magisterial and judicial registers or correspondence received and despatched and administrative registers of despatch in the Revenue Division Offices.	20
(ii) Magisterial and judicial registers of correspondence received and despatched and administrative registers of despatch in the Revenue Division Offices.	20
(b) Receipt registers of administrative correspondence	10
16	Other court or office books and registers other than Civil Register No. 50 (register of pleaders and their gurnastars).
(a) Quarterly Civil Lists, Lawrence Asylum Press Almanacs, Lists of Judicial Establishments, Postal and Telegraph guides and other similar books.	3
(b) Civil Register No. 50 (register of pleaders and their gurnastars)	12
17	District Gazette
18	Fort St. George Gazette except arts I, PA, I-B, II, III and IV.
(a) Parts I-A, I-B, II and III and IV of the Fort St. George Gazette in the Courts of the Presidency Magistrates, Madras.	Permanent.
(b) Govt. of India Gazette, Parts I, II and III	10
Govt. of India Gazette Supplement's.	3
Rest	Permanent.
19	Correspondence with the High Court on important matters and the orders of the High Court thereon including administration reports received from the High Court and Government.
20	Administration Reports (Criminal)—Salient features
21	Other official correspondence not included in item 31
22	Yearly statements other than that showing the names of pleaders to whom renewed certificates were issued during the preceding year and half-yearly statements.
(a) Annual statement showing the names of pleaders to whom renewed certificates were issued during the preceding year.	13
(b) Annual statement—Judicial Statement No. I, Part II	3
23	List of Jurors and Assessors
24	Monthly and quarterly statements including accounts of stamp duties and penalties.
(a) Civil statistical returns (periodical)	2
(b) Criminal statistical returns (quarterly)	3
25	Applications for leave and orders thereon, applications from candidates for employment and reports on application not relating to suit or proceedings in court.
26	Magisterial diaries, Police arrest returns, Police occurrence reports and Police reports on unnatural and sudden deaths—
(a) Review of pending criminal cases in the courts of the Stationary Sub-Magistrate by the Subdivisional Magistrates.	1
27	Register of suits disposed of
28	Register of petitions
29	Pay bills and acquittances rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained.
30	Pay bills and acquittances rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained.
31	Pay bills and acquittances rolls where these are maintained separately, of inferior Government servants.
32	Where, however, the office of inferior Government servants is verified annually (under the provisions of G.O. No. 45, Finance, dated the 8th February 1937) the period for which pay bills and acquittances rolls will be maintained shall be 10 years, dated 10th November 1937.
33	Pay Bills of other classes of Government servants and acquittances rolls for pay and allowances (other than travelling allowances) when maintained separately.

Number of years for which registers, etc., are to be retained.

Number and description of court registers, books and papers.

- 26 Cancelled pleading certificates 6
- 27 Annual establishment return 35
- 28 Detailed Budget Estimates of an office 6
- (a) Budgets—27. Administration of Justice—Estimate of receipts and charges 5
- (b) Budgets—27. Administration of Justice—Buildings—Civil Works—Part II Scheme—List of major and minor works 5
- (c) Budget—27. Administration of Justice—Additional allowances 3
- 29 Travelling allowances bills and acquittances rolls relating thereto 3
- 30 Cases (including service books and leave accounts attached thereto) in which invalid or compensation pensions have been sanctioned 25
- (a) Other pension cases (including service books and leave accounts attached thereto) 5
- 31 Statement of monthly progressive expenditure and correspondence relating to discrepancies in figures 2
- 32 Bound volumes of printed sessions judgments 35
- 33 The complete list of the records, books or papers destroyed (vide rule 6 of the above rules—)

NOTE.—(1) History of Geozited Officers comes under the head "other similar books" in item No. 13 (c) of Appendix D to the rules for the destruction of records and may be retained for three years and then destroyed. Any books of this class which can be sold for waste paper may be so disposed of.

(2) Administration reports submitted by District Judges to the High Court every year fall under item 17 of Appendix D to the rules for the destruction of records and must be retained for 20 years.

(3) Checklists and the correspondence relating thereto should go, with the statements or returns that give rise to them and be destroyed after the lapse of five or three years according as they fall under item 19 or 20 of Appendix D.

(4) In the case of gratuities, service books need be preserved only till the claim for a gratuity has been finally disposed of but in no case may the service books and gratuity papers be destroyed till the gratuity has been finally disposed of.

(5) As regards service registers of Government servants dismissed, discharged, resigned or deceased while in service, see paragraphs 14—16 of the subsidiary rules under R.R. 74 (a) (iv).

(6) Where a minimum period after which any record may be destroyed has been prescribed, heads of departments and other officers duly authorized in this behalf may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period commencing from the last day of the latest official year covered by the record.

(7) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant-General for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(8) Full details should be maintained permanently in each office of all records destroyed from time to time.

(G.O. No. 804, Finsnes, dated 12th July 1927 and G.O. No. 706, Finsnes, dated 6th October 1927).

(Civil Register Nos. 63 to 66—vide Appendix II, Part II of Volume II—Criminal Register No. 24—vide Criminal Rules of Practice.)

(Rules 10.)
Criminal Orders.

1. Preservation of Judgments.—In supersession of High Court's Circular No. 2362, dated 27th August 1924, as amended by Circular No. 3636, dated 13th December 1924, the High Court has made and passed the following rules for the greater security and better preservation of judgments and decrees and direct that they may be observed by all Civil Courts—

(1) All draft judgments in regular suits and in appeals as finally settled, signed and delivered whether they may be in the Judge's handwriting or be copies signed by him shall be kept for the same periods as the formal judgments are kept, i.e., for the periods specified in under the headings 1 (a), 1 (b), 1 (c) or 1 (d) in Part I of Appendix C according as each judgment belongs to one of these classes. They shall be collected, arranged in chronological order (the pages for sheets being numbered in consecutive series) and bound in separate books one for each class, each year, so as to facilitate destruction in cases falling under (b), (c) and (d) of the first head of Schedule C at the appropriate periods. At the end of each year or such other convenient period as the District Judge may prescribe for any court, the bound volumes shall be forthwith forwarded to the District Court for safe custody and shall there be preserved in a locked receptacle in the sole charge of the Secretary of the District Court who shall be responsible that the judgments in cases falling under items 1 (b), (c) and (d) in Part I of Appendix C are destroyed upon the appropriate dates fixed for their destruction by the rules.

(2) When all the papers falling under Parts II and III of Appendixes B and C in a regular suit or in an appeal, shall have been destroyed in accordance with the rules, the judgments and decrees in the suit of appeal shall be separated from the other papers appertaining to Part I. The judgments and decrees in all suits and appeals, after being so separated, shall be arranged in accordance with the classifications adopted in items 1 (a), (b), (c) and (d) of Appendix C of the judgments and decrees pertaining to each of these classes being kept separate and filed in chronological order of disposal. They shall then be placed and shall remain in the sole charge of the principal record-keeper and shall be secured by him in a suitable locked receptacle of which the key shall remain in his sole custody. It shall be the duty of the principal record-keeper to see that the judgments and decrees of cases falling under item 1 (b), (c) and (d) are destroyed upon the appropriate dates fixed for their destruction by the rules.

(G.O. 672-A, dated 3rd May 1901, I.C. 508(1901).)

II. Miscellaneous—(1) Copper plate documents.—Destruction of.—The following rule is issued by the High Court in accordance with G.O. No. 717, Public, dated the 2nd June 1898:— Whenever copper-plate deeds of grant or other documents of archaeological interest are found among records which should under existing rules be destroyed, the District Judge should communicate with the Government Epigraphist, who will decide whether the plates or documents should be destroyed or be forwarded to the Government Museum.

(I.C. Cr. 1311 of 1898.)

(2) Wills, outside the scope of the Act.—It has come to the notice of the High Court that an original will filed in a testamentary suit was destroyed by the Court in which it was filed according to the rules framed under the Destruction of Records Act III of 1879. It is therefore necessary to point out for the guidance of all District Courts that these rules do not provide for the destruction of original wills, and that such documents are altogether outside the scope of the Destruction of Records Act (vide section 5) as they have to be filed and preserved among the records of the Court under section 294 of the Indian Succession Act XXXIX of 1925 (74th Notification regarding preservation and inspection of wills, printed in Chapter V of this Part appa).

(H.C. Dis. 877 of 1905.)

It has been brought to the notice of the High Court that some courts have destroyed the original wills produced on summons by the Registration Department. This is a serious mistake and should be put an end to. The High Court hereby directs that proved wills, i.e. wills in respect of which probates or letters of administration have been granted, should not be destroyed or returned to the Registration Department or the party that produced them. They must be preserved permanently in the District Court or the High Court according to the rules. In the case of unproved wills, they must be returned to the Registration Department, which produced the same, under Section 40 (2) of the Registration Act after the need for their retention in court is over. In no case should they be destroyed by the courts.

(H.C. P. Dis. 503(1932))

(3) Mortgage suits.—

(a) Classification.—It has been brought to the notice of the High Court that no uniform principle is being followed in regard to the classification of mortgages bond suits—including hypothecation suits and suits on usufructuary mortgages—for the purposes of destruction of records in such suits. In some districts such suits are held to fall under item 1 (a) of Appendix C (Civil) of the rules for the destruction of useless records; in others under item 1 (d). The High Court is of opinion that suits of the kind above specified fall under item 1 (a) of Appendix C (Civil) and in supersession of all orders previously issued on this point directs that in future the records in such suits be dealt with accordingly under that item.

(H.C. Dis. 811 of 1908.)

(b) Records not to be destroyed with reference to the date of the preliminary decree.—The High Court Proceedings Dis. No. 781, dated the 10th July 1909, directing the mortgage suits in which preliminary decrees have been passed, should, for statistical purposes, be treated as disposed of should not be understood as relating to anything except returns, or as overruling the rules relating to the destruction of records.

The rules as they stand, do not authorize the present practice of destroying records with reference to the date of the preliminary decree. Time for the retention of Part III Records, including the mortgage debt should run from the date of the final decree.

Records in mortgage suits should be kept in the trial court until final decree is passed, or until three years from final decree is passed, or until three years from the date fixed for payment have elapsed. They should then be sent to the District Court and retained there in accordance with the rules, Part III. Records for three years. (H.C. Dis. 623 of 1922.)

(4) Arrangement of records in cases disposed of.—Records in cases disposed of should be arranged according to the serial order of the numbers of the cases and not in the order of their file, i.e.,

(H.C. Dis. 3218 of 1915.)

APPENDIX

(5) Clerks prohibited from taking papers home.—It has come to the notice of the High Court that in some subordinate civil courts clerks are in the habit of taking to their houses original records and other court papers for the purpose of their work. In a recent instance, this practice led to the destruction of certain original records by fire. The High Court considers that clerks and other officers holding similar posts should be forbidden to take original records, or other court-papers to their own houses and directs that the practice, wherever it exists, be at once stopped.

(6) District Judges to exercise supervision over their record rooms.—The High Court desires to impress on District Judges the necessity of exercising some personal supervision over their record rooms. It has reason to believe that though much progress has certainly been made in bringing the destruction of old records up to date there is still in some courts an accumulation of old registers and useless papers which occupies much space and interferes with the orderly and systematic arrangement of records which have to be preserved.

(7) Executions records to be submitted to the District Court only after completion.—It is believed that in some districts Note (f) to Appendix C in the rules for the destruction of records has been overlooked. Execution of records are only required to be sent to the District Court after completion and this stage is not reached when each successive application is finally disposed of but as stated in that note, only on the date on which final satisfaction is recorded or when no proceedings have been taken for six years. If this rule is not attended to the record-keeper has to give out and take back the record for each successive application for execution.

(8) Duties of the record-keeper.—He should (a) verify the record by running over the serial numbers at the top of the each paper.

(b) then deal it into Parts I to III and tie up each separately ;

(c) verify the date on which Part III has to be destroyed and enter below it, in margin, any remarks as to the destruction of other papers which he thinks necessary. The date being shown in a prominent place there will generally be no occasion to open the bundles again until the time for destroying Part III has arrived ;

(d) when Part III (or any other part) has been destroyed the fact should be noted on the index and the date on which the next part of document has to be destroyed should be substituted ;

(e) when any exhibit is returned the fact and the date should be entered in the remarks column ;

(f) when material papers are sent to the High Court, new serial numbers should not be given but they should be entered in the list according to their old numbers and the total number of papers sent shown at foot of the list.

(U.L.C. No. 2534/1938.)

F. 2.—When instruction to be followed by clerks attending the trial of suits under Circular Order No. 1 under rule 84 of Chapter III, Part I of the Rules.

APPENDIX V.

[Paragraph No. 164, sub-paragraph 9, clause (e).]

The following rules to regulate the destruction of judicial records filed in Revenue Courts under the Madras Estates Land Act I of 1908 have been framed under section 4 of the Act III of 1879 now Act V of 1917 and sanctioned by the Government of India :—

RULES TO REGULATE THE DESTRUCTION OF JUDICIAL AND OTHER RECORDS IN REVENUE COURTS AND OFFICES UNDER THE MADRAS ESTATES LAND ACT I OF 1908.

1. An index in the form prescribed in Appendix hereto annexed shall be put up with the record of every case on its first institution in each court and each paper as it is filed with the record shall be entered in such index.

2. A record shall be taken to have reached completion on the date of the formal decree or order of the Court, or in the event of an appeal, on the date of the final order of the appellate authority. Every record shall, after its completion and immediately before it is deposited in the record room, be divided into parts in accordance with Appendix C. To facilitate such division, each paper, other than records in uncontested suits or proceedings shall, as soon as it is filed with this record, be numbered and marked off in the index as appearing in one or another such parts.

3. All records should be retained in the record room for the periods prescribed in Appendix B counting from the date of completion. On the expiry of such periods they shall be destroyed without fail subject to the provisions of rules 4 and 7 below.

4. Where any document of which the destruction is ordered by these rules is, before it has been destroyed, made available in any other suit or proceeding, the rule regulating its destruction will be the rule applicable to originals filed in such suit or proceeding where the period prescribed by such last-mentioned rule is in excess of the period prescribed by the rule which originally governed its destruction.

APPENDIX

6. In January of each year, a notice shall be published in the District Gazette and shall also be affixed to the notice board of the court, stating that the documents filed by parties in the cases enumerated in the notice will be destroyed during the ensuing year, specifying the dates on which the documents will be destroyed and giving warning that unless previously reclaimed by the parties, if any, duly notified thereto before the said dates destruction will, without fail, ensue. All documents reclaimed by parties duly notified thereto shall be returned to such parties under orders of the court.

7. When the dates fixed for destruction have arrived, the court shall direct that the records liable to be destroyed be torn up in the presence of the record-keeper or other supervising official and sold as waste paper.

8. Revenue courts are not debarred from retaining either permanently or for longer periods than those prescribed in Appendix B any records included under the class "to be destroyed" which for any special reasons they may consider it desirable to preserve.

9. A list of papers selected for destruction should be submitted to the court for sanction and a stamp "Destroyed" impressed on each entry in the list after destruction.

10. Nothing in these rules contained shall be deemed to authorize the destruction of any document filed by an officer of Government or produced by such officer upon summons. Such documents, if not previously reclaimed, shall invariably be returned to the court or office from which they were produced.

11. In order to facilitate the destruction of records, there shall be maintained in the record-room where they are kept, a register in the Form in Appendix D. It shall be maintained in two sections, one for suits and the other for applications.

APPENDIX A.

Form or Index.

(Rules 1 and 2.)

Serial number of the paper filed	Description of the paper and date.	Date when the paper was filed in the case.	Number of the part of the record to which the paper appertains.	Alphabetical or numerical index to which the paper appertains filed.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

APPENDIX B.

Statements showing the periods for which records under the Madras Estates Land Act (Madras Act I of 1908) should be retained.

Period for which the records are to be retained.

Description of records.	Part I.		Part II.		Part III.	
	(1)	(2)	(3)	(4)	(5)	(6)
Records in suits—						
(i) Under sections 55, 56, 112 and 151 (1)
(ii) For arrears of rent under section 77
(iii) Not already named
(b) Records in proceedings under sections 20, 20 A, 25
(c) Last sentence of section 21 (2), and section 32
(3), 38, 40 and 150.

Period for which the records are to be retained.

Part I. Part II. Part III. (2) (3) (4)

II Records in miscellaneous proceedings-- (a) In execution cases ... 6 years (b) In proceedings under sections 102 and 123 ... 3 years (c) In other miscellaneous proceedings, not otherwise provided for.

Notes.--In execution proceedings, the records must be taken to have reached completion on the date on which the decree is recorded as satisfied in full and when further execution proceedings are not taken on the expiry of six years from the date of the final order on the last application for execution.

III Records in proceedings under sections 16 and 17 and the second sentence of Form-bu- tion 32 (2).

IV Register showing the name of the person recognized as landholder under section 3 (5) (Form No. 37 standardized in Board's Proceedings Press No. 221, dated 1st September 1911, on G.O. No. 2414, Revenue, dated 7th August 1911).

V Register of applications for the registration of landholder's improvements (Form No. 84).

VI Copies of certificates of sale under section 124 (2) and register of land assign- ments and sales (Form No. 30).

VII Registers of suits and appeals (Form Nos. 21, 22, 23 and 24)

VIII Register No. 1.--Register of record of rights and settlement of rents (vide rule 16 in Appendix B to B.P. Press No. 4, dated 3rd February 1926).

IX Annexure I to the register of record of rights and settlement of rents-- (vide rule 15).

X Holding over abstract (vide rule 19).

XI Register of record of irrigation rights in Form No. 9 (vide rule 14-A as inserted by B.P. Press No. 12, dated 18th February 1930).

XII Field measurement book (or block sheets and 'G' books as the case may be) (vide rule 15).

XIII Villages plan (vide rule 15)

XIV Form No. 2.--Individual register of record of rights and settlement of rents (vide rule 15).

XV Form No. 4.--Register of Inams (vide rule 2)

XVI Form No. 6.--Register of objection petitions (vide rule 12)

XVII Annexure II to the register of record of rights and settlement of rents-- Descriptive memoir (vide rule 15)

Description of records.

(1)

XXXV Records referred to in rule 11 containing the information gathered by the Collector and the record of field verification and enquiry and the zamin- and rent accounts referred to in rule 12.

XXXVI Notices in Form Nos. 1 to 7 referred to in rules 6 to 14 of this rules framed under Chapter XI of the Act (Appendix to G.O. No. 1081, Revenue, dated 1st April 1910).

XXXVII Applications under rule 6 (2) for changes to be made in the existing registration.

XXXVIII Rough note book referred to in rule 7 in the Appendix to B.P. Press No. 4, dated 3rd February 1926, and other rough registers prepared reference to rule 9.

XXXIX Register of rents settled by agreement section 168

XI Preliminary settlement record prepared by the Collector and the corres- pondence relating to the issue of notices under section 169.

XLI Objection petition and the draft individual registers of rents prepared by the Collector under section 169.

XLII Records of appeals preferred by ryots or landholders under sections 171 and 172.

XLIII Periodical returns connected with the Act, reports, etc., relating to attachment and sale of property and records in applications not specifically provided for herein.

XLIV Notification referred to in rule 2 of the Appendix to B.P. Press No. 4, dated 3rd February 1926 and correspondences relating to the control of village officers (other than those relating to punishments) referred to in rules 3 and 4.

XLV Applications for transfer of registry, statements taken from the parties and other records connected with the subject referred to in rule 9.

XLVI Collector's Progress Reports in Form Nos. 7 and 8 (Appendix to B.P. Press No. 4, dated 3rd February 1926).

XLVII Correspondence regarding the issue of notices to ryots and landholders before the Collector makes an alteration in the draft settlement record under section 169.

XLVIII Registers of court-fees, copyists' registers, process-service registers, registers of applications for return of documents, receipt books for documents returned to parties and routine correspondence.

XLIX Weekly statement of deposits made to the credit of and refunds or disbursements ordered by Revenue courts due from the treasury and sub- treasury officers to the Revenue courts (vide B.P. Press No. 98, dated 28th July 1934)

L. Hearing book

LI Orders or punishment of village officers (vide 4 of the Appendix to B.P. Press No. 4, dated 3rd February 1926).

LII Rough sketches referred to in rule 7

To be dealt with in the same manner as smaller records of a Revenue Divisional Officer.

To be destroyed after the pre- paration of the fair records.

Table showing the divisions of the record and the description of the papers falling under each division.

Class of cases.

Part I

1 Suits falling under item I (c)(i), Appendix B ..

Divisions of the record and description of the papers falling under each division.

(1) Index.

(2) Plaint including schedule and general tables.

(3) Written statements.

(4) Judgment and decrees (original) and copies.

(5) Applications by a next friend or guardian.

(6) Processes issued to defendants and respondents in ex-parte proceedings.

(7) Appeal memorandums.

Class of cases.

- 2 Suits falling under item I (a) (ii) of Appendix B.
- 3 Suits falling under item I (a) (iii) of Appendix B.

Divisions of the record and description of the papers fall under each division.

- (1) Patent including schedule and drawings.
- (2) Deeds (original and appellate).
- (3) Index.
- (4) Plans including schedule and genealogical tables.
- (5) Written statement.
- (6) Judgment and decree (original and appellate).
- (7) Order appointing a guardian ad litem.
- (8) Agreement to state a case for decision.
- (9) Application for arbitration.
- (10) Order of reference to arbitration.
- (11) Award.
- (12) Order appointing receivers.
- (13) Appeal in memorandum.
- (14) Judgment and order remanding or dismissing a suit.
- (15) Commissioner's reports, maps and plans.

- 4 Execution proceedings falling under sub-head II (a) of Appendix B.

- (1) Index.
- (2) Final judgment or order (original or appellate).
- (3) Application for execution, including claims and objections.
- (4) Order directing execution.
- (5) Order allowing time for satisfaction of judgment.
- (6) Order recording payment or satisfaction in whole or in part of judgment debt.
- (7) Report of sale by court's officers.
- (8) Order confirming sale.
- (9) Report for delivery of possession.
- (10) Appeal memorandum.
- (11) Judgments and orders in appeal.
- (12) Processes to defendants and respondents in ex parte proceedings.

- 5 Proceedings falling under item I (b) of Appendix B.

- (1) Index.
- (2) Applications.
- (3) Counter applications including claims and objections.
- (4) Orders (original and appellate or revision).
- (5) Deeds.
- (6) Applications by a next friend or guardian to enter into any agreement or compromise on behalf of a minor.
- (7) Processes issued to respondents in ex parte proceedings.
- (8) Memorandum of appeal or revision petition.
- (9) Entire Record.

- 6 Proceedings falling under item II (b) of Appendix B.

Part II.

- 1 Suits falling under item I (a) of Appendix B.

- (1) Order appointing a guardian ad litem.
- (2) Agreement to state a case for decision.
- (3) Application for arbitration.
- (4) Order of reference to arbitration.
- (5) Award.
- (6) Order appointing receivers.
- (7) Judgment and order remanding or dismissing a suit on issue.
- (8) Commissioner's reports, maps and plans.

Class of cases.

- 2 Suits falling under item I (a) (i) of Appendix B.

Divisions of the record and description of the papers falling under each division.

- (1) Index.
- (2) Written statement.
- (3) Judgment (original and appellate).
- (4) Application by a next friend or guardian.
- (5) Processes issued to defendants and respondents in ex parte proceedings.
- (6) Order appointing a guardian ad litem.
- (7) Agreement to state a case for decision.
- (8) Application for arbitration.
- (9) Order of reference to arbitration.
- (10) Award.
- (11) Order appointing receivers.
- (12) Appeal memorandum.
- (13) Judgment and order remanding or dismissing a suit on issue.
- (14) Commissioner's reports, maps and plans.

- 3 Proceedings falling under item I (b) of Appendix B.

- (1) Order appointing guardian ad litem.
- (2) Application for arbitration or compromise.
- (3) Order passed on the above (2).
- (4) Award of arbitrators of compromise petition.
- (5) Order appointing receivers.
- (6) Commissioner's report, maps and plans.
- (7) Documentary evidence.
- (8) Diary B.
- (9) Issues.
- (10) Oral evidence.
- (11) All other papers.
- (12) Documentary evidence.
- (13) Diary B.
- (14) Issues.
- (15) Oral evidence.
- (16) All papers not already specified.

- 4 All suits and miscellaneous proceedings under item I (a).

APPENDIX D.

Record Distribution Register.

Court:

Year:

Year.	Number.	Nature of proceedings.	Date of disposal of any.	Number of second appeal, if any.	Date of disposal of second appeal.
(1)	(2)	(3)	(4)	(5)	(6)

Date up to which to be retained.

Part I.	Part II.	Part III.
(9)	(10)	(11)

Date on which destroyed.

Part III.	Part II.	Part I.
(12)	(13)	(14)

(15)

APPENDIX

APPENDIX X.

[Paragraph 167, sub-paragraph 6, rule 3 (1) (ii).]

FORM A.

Certificate.

I hereby certify that court-fee stamps, of the value of Rs. () affixed to this petition document, in petition/case No. () is/are in excess of the legal requirements and has/have been unnecessarily affixed and that of hamlet villages () is/are therefore entitled to receive back the sum of Rs. () within ninety days from the date of this certificate from the treasury at () office.

(Name)

(Designation)

Dated :

FORM B.

Advice.

To The Treasury Officer,

A certificate has this day been issued to the following individual for the refund of the value of excess court-fee stamps affixed to his petition/document:—

Taluk.	Hemid.	Village.	Name of the party.	Date of presentation of petition or document.	The value of excess court-fee stamps affixed.	Amount to be refunded.

Office,

Name

Dated:

Designation

APPENDIX Y.

(Paragraph 167, sub-paragraph 10.)

INSTRUCTIONS REGARDING THE SUBMISSION AND RECEIPT OF PETITIONS ADDRESSED TO THE BOARD OF REVENUE.

General Explanation.—These instructions do not apply to the case covered by the rules regarding appeals issued by the Government of India under the Constitution Act.

Rule I.—Any person having cause of complaint against any servant of Government subordinate to the Board shall seek redress in the first instance from the local authority who, if unable to grant the redress sought, shall pass an order in writing to that effect. If dissatisfied with this decision the petitioner may address the next higher local authority or if there is no such authority, the Board.

Rule II.—The Board will not receive a petition on any matter unless it shall appear that the petitioner has first applied for redress to the local authorities including the Collector. The petitions addressed to such authorities and any replies given or orders passed by those authorities or copies of them must be annexed to the petition addressed to the Board.

Rule III.—All orders of officers will understand that a person affected by an order is entitled, if he applies for it, to be furnished free with a copy or extract of such order on plain paper, which treasury in cases in which no appeal lies, should contain a statement of the grounds for the decision.

Rule IV.—Petitions addressed to the Board should be written on durable paper of the size of a foolscap sheet or half sheet, an ample margin being allowed.

Rule V.—(1) Petitions addressed to the Board may be submitted either by the principals themselves or by their agents or duly authorized agents.

APPENDIX

APPENDIX W.

(Paragraph 164, sub-paragraph 10).

Directions for the storage, arrangements and preservation of Government records.

The buildings in which records are stored should be of brick if possible with concrete floors. The floors should be coat-tarred, or washed with some chemical prep eration, so as to guard against the ravages of white-ants and insects.

It should be well lighted and, as far as possible, impervious to dust and damp. As ventilation by means of windows involves the admission of dust in dry weather and damp in the rains, it should be secured, if possible, by electric fans. The use of the fans for an hour or two daily would suffice.

The best precautions which local conditions admit should be taken against fire. In the case of the larger record offices there should be telephonic communications with the nearest Fire Brigade and police officers; an ample supply of water and of emergency extinguishing appliances; and a resident of care-taker, who should sleep on the premises, with a small staff of assistants drawn from the servants of the office and trained to their duties by the care-taker. The State and District record rooms should have at least a resident chowkidar in charge, who should sleep on the premises, and small supply of hand extinguishers and buckets.

The walls of the building should be fitted with open racks, preferably of iron where wooden racks used, they should be wiped every two months with a rag soaked in kerosene oil, and the documents should be frequently sifted and dusted. Papers which have suffered from insects, or are liable to their attacks, should be brushed over with a solution of corrosive sublimate and powder of naphtha.

NOTE.—Instead of the solution of the corrosive sublimate and powder of naphtha prescribed above, the Government have ordered that so far as this State is concerned, papers which have suffered from insects, or are liable to their attacks, should be treated with a solution made in the following proportion:—

½ Ounce corrosive sublimate.

1 Ounce carbolic acid.

1 pint methylated spirit.

As this solution is highly poisonous, great care is required in its use, and it must not be used by any one who has abrasions or cuts on his hands. It should be kept in a bottle marked "poison" and bearing a label on which the receipt is clearly written. In treating books with this solution it should be applied with a soft brush over the binding inside and out and over the edges of the leaves all round when closed. In the case of records it should be applied over the edges of the files when closed. It evaporates immediately.

5. Every old document should be folded flat, carefully mended with Bretzell's tracing paper, placed between paper covers and docketed.

6. Bundles of these covers should then be made up, enclosed between wooden boards of slightly larger dimensions than those of the covers, and fastened without cords above and below.

7. The bundles, with their contents clearly indicated on the enclosing boards, should then be arranged upright on the racks, sufficient space being left between them to allow of efficient dusting.

8. Volumes of annual proceedings and registers should be regularly bound.

9. All original documents should be arranged in two groups, pre-military and post-military, that is up to 1859 and from 1859 onwards. Within these two main divisions, the records should be divided according to departments, viz., Home, Foreign, Public Works, Military, Finance and Legislative. A complete list of all documents should then be made.

10. As the ultimate aim of arrangement is to make the records accessible to students, the best method of achieving this object is to prepare calendars, and the preliminary steps of arrangement should, therefore, lead up to their preparation.

10. The preliminary steps should be—

(i) Arrangement in chronological order of the original documents;

(ii) Anttoning, mending and covering;

(iii) docketing; and

(iv) making press-lists by comparison with the originals, and with copies in any exist.

11. Calendars should then be made, giving in chronological order, a series of every document which is of public interest, the terms being interpreted in its most liberal sense.

In many cases the last process cannot be completely carried out without previous reference to the records at the India Office. In such cases gaps in the records should be supplied from England and any discrepancies between press lists and India Office documents should be noted and considered.

APPENDIX

(2) Petitions signed by vendors or agents on behalf of their principals must be accompanied by a duly stamped vakalatnama or by a general or special power-of-attorney.

Note.—In case a general power-of-attorney is filed with a petition, it will be duly returned by the Board, after the disposal of the petition, to the party producing it.

(3) Anonymous petitions will be totally disregarded.

Rule VI.—Resolutions submitted by associations and other similar bodies will receive no attention; any such body wishing action to be taken on its representations should submit them in the form of petition stating the grounds and circumstances of each case.

Rule VII.—(1) Every officer wishing to petition the Board should do so separately. (2) No officer may submit a petition in respect of any matter in which he has no personal interest.

Provided that nothing in this instruction shall apply to representations submitted by recognized associations of Government servants in accordance with such rules as may from time to time be prescribed by the Government.

Rule VIII.—(1) Every petition by an officer must be submitted through the head of the office or department to which the petitioner belongs or last belonged, if he is no longer in service. (2) Appeals preferred to the Board by village officers may be submitted direct to the Board.

(3) In cases governed by clause (1) supra, there is no objection to the petitioner's submitting a duplicate copy of his petition direct to the Board, provided he marks it as a duplicate.

(4) Petitions sent direct to the Board in contravention of clause (1) will be returned to the petitioner who should resubmit them through the Collector, or local authority concerned, within one month from the date of such return. If further delay is permitted to take place in the re-submission of a petition so returned, it will be liable to summary rejection as time-barred unless received within the period of limitation allowed by rule X infra.

Rule IX.—The head of the office through which officer's petition is submitted shall forward it to the Board as once through the ordinary official channel. Unless it is barred by limitation or executive order, he shall file it with the petition all connected records. In these exceptional cases, he shall file specifically the paragraph and clause of the rules containing the exception under which he considers the case falls, giving reasons for his view. It is left to his discretion to discuss the accuracy or validity of the statements made, intercourses drawn or arguments put forward in the petition.

Rule X.—(1) (a) Appeals to the Board against the order of punishment imposed on Government servants (other than village officers) under the Civil Services (Classification, Control and Appeal) Rules and revision petitions should be filed within two months; (b) appeals against the order of the officer preferring the appeal was informed of the order against which he appeals and in the letter case from the date of communication of the order appealed against exclusive of the time taken in obtaining copies thereof as well as the time necessary for the transmission of the copies by post when they are so transmitted; (c) appeals to the Board against any decision or order passed by the Collector under the Land Encroachment Act III of 1906 should be presented within sixty days from the date of the decision or order; (d) second appeals to the Board under section 190 of Act I of 1908 (Madras Estates Land Act) should be presented within sixty days of the date of the order or decree appealed against excluding the time taken to obtain a copy of the order or decree.

(2) In all other cases, including appeals from village officers, the period of limitation will be three months.

Rule XI.—The Board cannot entertain a petition addressed to it unless it is stamped in accordance with the provisions of the Madras Court Fees and Suits Valuation Act, 1905, or unless the levy of stamp duty has been dispensed with by any law or rule having the force of law. The following is a summary of the chief provisions governing the levy of stamp duty on petitions submitted to the Board:—

(1) Petitions to the Board which are appeals should be stamped with a court-fee stamp of the value of Rs. 2.

(2) Miscellaneous petitions including supplemental and review petitions should be stamped with a court-fee stamp of the value of Rs. 1.50. A supplemental petition which does not contain a new or additional request need not be stamped.

(3) Applications for copies should bear a stamp of the value of 25 paise.—Article 10(c) of Schedule II of the Madras Court Fees and Suits Valuation Act, 1905.

APPENDIX

(4) Scale of search fees.—When the document applied for belongs to a year previous to the current calendar year, a search fee, to court-fee stamps according to the sub-joined scale, must be affixed to the application:—

(i) When the document belongs to an year prior to the calendar year but is not more than ten years old:—

Table with 2 columns: Description of document, and Fee payable (Rs. P.). Rows include: (a) Fee payable for the first document or entry applied for or if only one document or entry is applied for, then for that document or entry. (b) Fee payable for every document or entry other than the first included in the same application and connected with the same subject. (c) When the applicant does not know to which of two or more years a document or entry belongs, the fee for searching the records of every year other than the first.

(ii) When the document is more than ten years old but does not relate to any other year prior to 1858:—

Table with 2 columns: Description of document, and Fee payable (Rs. P.). Rows include: (a) Fee payable for the first document or entry applied for or if only one document or entry is applied for, then for that document or entry. (b) Fee payable for every document or entry other than the first included in the same application and connected with the same subject. (c) When the applicant does not know to which of two or more years a document or entry belongs, the fee for searching the records of every year other than the first.

(iii) When the document belongs to a year prior to 1858:—

Table with 2 columns: Description of document, and Fee payable (Rs. P.). Rows include: (a) Fee payable for the first document or entry applied for or if only one document or entry is applied for, then for that document or entry. (b) Fee payable for every document or entry other than the first included in the same application and connected with the same subject. (c) When the applicant does not know to which of two or more years a document or entry belongs, the fee for searching the records of every year other than the first.

Notes.—(1) Only one search fee at the rate applicable to the document used be paid for all papers filed together and forming a single record. For instance, a person applies for all the depositions relating to a magisterial case, he need only pay one fee applicable to the whole record in which they are filed. But in the case of Oato's Registers or Straton's Reports or Circuit Court Minutes Accounts, separate search fees shall be levied for each item contained in the same volume.

(2) The search fee rules are applicable to judicial as well as to revenue records. The fees should be levied in respect of all documents of which copies are applied for in civil and criminal cases, provided that the application of the rules to judicial records is not inconsistent with any special provisions of law or notifications having the force of law by which courts may be required to grant copies or to allow the inspection of documents free of charge.

(3) Applications for copies should be accompanied by the required number of copy-stamp papers. Where the documents are such as can be copied on copy-stamp paper, both sides of the copy-stamp paper should be used for writing whether in English or in an Indian language. A maximum of 175 words should be written on the first (unboasted) page of the copy-stamp paper. The copying fee for this page will be 25 Paise. By suitable ruling, a maximum of thirty lines containing a maximum of 240 words at the rate of eight words for each line should be written on the reverse side of the copy-stamp paper. The copying fee to be charged for the reverse side will be as follows:—

Table with 2 columns: When the number of words written does not exceed 175, and when it exceeds 175. Rows include: (a) Documents submitted as enclosures to petitions addressed to the Board if they are certified copies or copy-stamp papers should be stamped with court-fee labels under Article 9, Schedule II of the Court-Fees and Suits Valuation Act, 1905—75 Paise for every document. (b) Documents submitted as enclosures to petitions addressed to the Board if they are certified copies or copy-stamp papers should be stamped with court-fee labels under Article 9, Schedule II of the Court-Fees and Suits Valuation Act, 1905—75 Paise for every document.

(4) Document not stamped in accordance with the foregoing clauses will be returned to the parties who should re-submit them to the Board within one month from the date of return of the documents; further delay in re-submission may entail the rejection of the petition as time-barred under clause (c) of Article VIII supra.

(5) No money or currency notes will be received by the Board in lieu of any court-fee stamps or copy-stamp papers required under the foregoing rules.

Rule XII.—(1) Petitions for the return of records and reminder petitions need not be stamped.

(2) No stamp duty is leviable on appeals preferred by the public servants of all classes except village officers governed by Madras Acts I of 1889, II of 1894 and III of 1895 in regard to their dismissal, suspension, reduction, fine or any other departmental punishment or privations.

Note.—The benefit of this ruling extends to documents filed as exhibit by such public servant and also to applications submitted by him for copies of documents.

(3) Appeals and miscellaneous petitions in darkhast cases need not be stamped.

Rule XLIII.—Petitions addressed to the Board will be liable to summary rejection in the following cases:—

(1) When a petition is illegible or unintelligible;

(2) When a petition contains language which, in the opinion of the Board, is disrespectful, improper or otherwise objectionable;

(3) When a previous petition has been disposed of by the Board, the Government of Madras or other superior authority and the petition discloses no new facts or circumstances which afford ground for a reconsideration of the case;

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim thereto;

(5) When an appeal is preferred against the discretionary exercise by local officers to the right of distributing subordinate appointments which are in their gift;

(6) When a petition is an appeal in a case for which the law provides a different or specific remedy or in regard to which the time limited by law for appeal has been expended;

(7) When the relief sought in the petition is of the nature of a favour and not of a right;

(8) When a petition is addressed by an officer still in the public service and has reference to his prospective claim for pension except as provided in Article 915 of the Civil Service Regulations;

(9) When a petition is for a review of orders passed on the exercise of statutory powers and there is no specific statutory provision for reviewing them.

(10) When a petition is a representation against an order against which under the appeal rules published by the Government of India under the Constitution Act no appeal lies.

Rule XLV.—The Board must decline to entertain petitions of the following descriptions for the reason that the law has declared the decisions of subordinate officers in such cases to be final and the Board has therefore no power to interfere with them:—

(1) When a petition is an appeal against an order making an appointment to a village office under section 10 of Madras Act III of 1895;

(2) When a petition is a second appeal against the order making an appointment to a village office at a revision of which (a) two or more villages or portions thereof are grouped or amalgamated together so as to form a new village or (b) any one village is divided into two or more new villages, or (c) the number of village officers previously existing in any one village is reduced as the result of the revision;

(3) When a petition is a second appeal against an order inflicting fine or suspension on a village officer governed by Madras Act III of 1895;

(4) When a petition is a second appeal (a) against an order dismissing or removing a village officer, other than the headman of a village or village accountant, or (b) against a decree or order passed in a suit preferred by or against a village officer other than the headman of a village or village accountant, under section 13 of Madras Act III of 1895, or (c) against an order short of dismissal passed against a village headman or headman;

(5) When a petition is an appeal against a selection to fill a newly created office under section 15 (1), or an appointment to an additional office under section 9 or a selection under section 15 (2) of Madras Act II of 1894;

(6) When a petition is a second appeal against an order making an appointment to a village office under section 11 of Madras Act II of 1894;

(7) When a petition is a second appeal against an order inflicting any punishment short of dismissal on a village officer under section 16 (1) and (2) of Madras Act II of 1894;

(8) When a petition is a second appeal against the order of any revenue officer calculating rent value or amending the proprietor's list of occupied lands under sections 22 and 23 of Madras Act II of 1894;

(9) When a petition is a second appeal against the order of a Survey Officer under section 11 (1) of the Madras Survey and Boundaries Act, 1923;

(10) When a petition is an appeal against a Collector's order confirming or cancelling a sale of land for arrears of revenues;

(11) When a petition is a second appeal under the Madras Land Encroachment Act III of 1905.

Rule XV.—Appeals praying for the interference of the Board, in the following cases will be summarily rejected—for the reason that the Board is precluded by Government Order from interfering with the orders passed by Collectors in such cases:—

(1) When a petition is an appeal against an order inflicting a fine not exceeding 50 rupees paid on an officer below the rank of Deputy Tahildar;

(2) When a petition is a second appeal against an order assigning land on darkhast (Case 23);

(3) When a petition is a second appeal against an order assigning land on darkhast; Note.—This rule does not preclude the Board from using its revising power;

(4) When a petition is an appeal against an order affecting transfer of registry under Board's Standing Order No. 31-B.

Rule XVI.—Petitions presented to the Board by persons not possessing a personal interest in the subject-matter of the complaint will generally remain unfiled; but even in those cases in which the Board may consider it expedient to forward such petitions to local officers the petitioners will receive no reply from the Board to their communications.

Rule XVII.—(a) The Board will hear parties in person or through counsel in—

(1) cases under section 13 (2) of Madras Act III of 1895 and sections 190 and 205 of Madras Act I of 1908;

(2) cases in which an appeal or a petition for revision lies to the Board, under any other provision of law and (i) it is incumbent on the Board to hear both parties under a specific provision of law or (ii) it is proposed to set aside the orders passed by the authority against whose decision the appeal or revision petition has been filed; and

(3) any other case in which the Board considers it necessary to give an opportunity to the parties to be heard.

(b) Where the interest of any party concerned in a proceeding before the Board of Revenue, are likely to be affected adversely by any order of the Board, and such party has not had a reasonable opportunity of presenting his case, the Board will issue a notice in writing specifying the action proposed to be taken requiring the party to show cause against such action within a specified time; such notice shall be communicated to the party or his pleader by registered post.

Rule XVIII.—Collectors are vested with disciplinary power to return for correction or rescission petitions addressed to the Board and forwarded through them when they are illegible or unintelligible. They are also vested with discretionary power to withhold petitions addressed to the Board and forwarded through them in the following cases:—

(1) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim on it;

(2) When a petition relates to a subject on which they are competent to pass orders and no previous application for redress has been made to them;

(3) When a petition is an appeal against a Collector's order confirming or cancelling a sale of land for arrears of revenues;

(4) When a petition is a second appeal against an order assigning land on darkhast.

APPENDIX Z.

(Paragraph 167, sub-paragraph 11.)

INSTRUCTIONS REGARDING THE SUBMISSION AND RECEIPT OF PETITIONS AND OTHER PAPERS OF THE SAME CLASS ADDRESSED TO THE GOVERNMENT OF MADRAS.

I. Definitions.—In these Instructions—

(1) 'Government' means the Government of Madras.

(2) 'Petition' includes memorials, letters and applications of the nature of petitions, so far as may be, to all petitions addressed to the Government.

(3) They shall not apply to—

(a) petitions which are appeals preferred by persons holding post under the administrative control of Government under the rules governing the conditions of their service under the Constitution of India;

(b) petitions relating to Bills pending before the State Legislature; such petitions are governed by the Standing Orders of the Legislature;

(c) petitions submitted by, or on behalf of, convicts under sentence of death; and

(d) petitions addressed to the Governor by persons who are or were serving in posts under the administrative control of the Government in respect of matters affecting them as Government servants; such petitions are governed by the special instructions issued by the Governor in that behalf.

(e) They shall not affect any rules or orders in respect of representations submitted by recognized associations of Government servants.

III. (1) A petition may be either in manuscript or in print.

(2) Every petition shall be authenticated by the signature of the petitioner, or, when the petitioners are numerous, by the signatures of one or more of them.

IV. Every petition shall—

(a) contain all material statements and arguments relied upon by the petitioner;

(b) be complete in itself;

(c) if not recorded in order of a public authority is complained against be accompanied by a copy of the order and by a copy of any order in the case passed by a subordinate authority together with a copy of the petition to such authority; and

(d) end with a specific prayer.

V. Any person having cause or complaint against the Government, shall in the first instance, seek redress from the local authority to which, if unable to grant the redress sought, shall resort in order in writing to that effect. If dissatisfied with the decision, the petitioner shall be at liberty to address the Board of Revenue, court, or other superior authority by which the local authority is controlled; or he may address the Government in cases where there is no such controlling authority.

Communications intended for the Government shall be addressed to 'the Government of Madras' or to a Secretary to the Government of Madras. A communication, addressed to the Governor or to a Minister is not admissible to the Government and does not come within the cognizance of the Government unless the Governor, the Member, or the Minister seems fit to send it to a Secretary to Government.

VI. 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 of Revenue or other controlling authority, where such exists.

VII. In order to enable the Government to enforce to the foregoing rules without injustice or hardship to complaining parties, all heads of offices shall understand that a party affected by an order is entitled to have, on application, a copy of such order which, in all cases except those where no appeal lies, shall contain a statement of the grounds of the decision. This shall be furnished to him on plain paper and without payment.

VIII. The Government will receive petitions only from principals; communications turning in the name of a pleader or agent will receive no attention. Anonymous petitions will be totally disregarded and destroyed on receipt.

IX. Resolutions submitted by associations and other similar bodies will receive no attention any such body wishing action to be taken on its representations should submit them in the form of a petition stating the grounds and circumstances of each case.

X. As the Government never interfere with the distribution of subordinate appointments, applications for situations in the gift of appointing authorities will remain unnotified.

XI. Every Government servant wishing to petition the Government shall do so separately; provided that nothing in this instruction shall apply—

(i) to a joint representation on one and same subject signed by several Government servants and;

(ii) to representations submitted by recognized associations of Government servants in accordance with such rules as may, from time to time, be prescribed by the Government.

XII. Every person in civil employment and every person who has been in civil employment shall, if he desires to petition the Government in respect of such employment, or in respect of the termination of such employment, submit a separate petition on his own behalf.

XIII. Every petition from a person who is or was serving in a post under the administrative control of a Government shall be addressed to a Secretary to Government and be submitted through the head of the office or department to which he belongs or belongs to.

XIV. The head of the office or department shall, unless empowered under instruction XX or XXI to return or withhold it, at once forward the petition to the Secretary to Government in the department concerned through the ordinary official channel and may make such remarks as he may consider necessary in regard to the accuracy of the statements made and inferences drawn in the petition; he shall also forward such records, not submitted by the petitioner, as should properly be consulted in order to the due disposal of the petition.

XV. Petitions from the Carnatic stipendiaries or on the subject of Carnatic stipends shall be submitted through the Paymaster, Carnatic Stipends.

XVI. Petitions from political pensioners other than Carnatic stipendiaries and from Kandyan pensioners or on the subject of political pensions other than Carnatic shall be submitted through the Collector of the district in which the petitioner resides.

XVII. Petitions addressed to the Government will be liable to summary rejection in the following cases:—

(1) When the petitioner has not complied in full with the above instructions;

(2) when a petition is illegible or unintelligible or contains language which in the opinion of the Government is distasteful, disrespectful or improper;

(3) when a previous petition has been disposed of by the Government of Madras, or Government of India, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case;

(4) when the petition is more application for relief, pecuniary or other, which is—

(a) presented by a person manifestly possessing no claim or advancing a claim of an obviously unsubstantial character; or

(b) so belated that its consideration is clearly impossible;

(5) when the petition is—

(a) an application for employment in posts under the administrative control of Government not made in pursuance of any rule or announcement regarding applications for such employment; or

(b) a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of the Government or by persons engaged in any profession or employment;

(6) when the petition is an appeal from a judicial decision, unless such petition—

(a) is an appeal from a judicial decision in a case in which the Government have reserved any discretion of interference;

(b) is an appeal from a judicial decision in a suit to which the Government were a party; or

(c) is a prayer for the suspension or remission of a sentence under Chapter XXIX of the Code of Criminal Procedure, 1898 (Central Act V of 1898);

(7) when the petition is a representation against a decision which is declared to be final by any law or statutory rule;

(8) when the law provides a different or specific remedy in respect of the subject-matter of the petition whether or not any period of limitation prescribed for the presentation of such remedy has expired;

(9) when the petition is submitted otherwise than in accordance with any rule, order or contract such as is referred to in sub-clause (e) of clause (14) by a person serving in a post under the administrative control of the Government with regard to his prospective claim to pension;

(10) when a petition is an appeal against a failure by the Government to exercise a discretion vested in them by law or rule;

(11) when the action desired in a petition is in the nature of a favour and not of a right;

(12) when the petitioner is a representation against an order of a subordinate authority communicated to the petitioner more than six months before the submission of the petition, and no satisfactory explanation for the delay is given;

(13) when the petition is a representation against the discharge of a person—

(e) appointed on probation, during such probation;

(f) appointed otherwise than under contract, to hold a temporary appointment, on the expiration of the period of such appointment; or

(g) engaged under contract in accordance with the terms of such contract;

(14) when the petition is a representation by a Government servant against an order—

(e) from which he has exercised, or possesses a right of appeal under—

(i) rules or orders regulating his conditions of service; or

(ii) the terms of his contract of service;

(f) passed by any authority in the exercise of appellate or revisional powers conferred by any rule, order or contract such as is referred to in sub-clause (e); or

(g) from which, not being an order of punishment passed by the Government, an appeal is expressly barred by any rule, order or contract such as is referred to in sub-clause (e);

(15) when a petition is a representation relating to an order of the Government refusing to grant or to recommend—

(a) a special pension;

(b) a compassionate pension; or

(c) any pecuniary or other concession to which the petitioner is not entitled under any law or statutory rule;

(16) when the petition is a representation with regard to any matter connected with the official prospects or position of a person serving in a post under the administrative control of the Government and is not submitted by such person;

(17) when the petition relates to a subject on which the Government are competent to pass orders, and no application for redress has been made by the petitioner to the Government;

(18) when the petition is a representation against the action of a private individual or of body of private individuals regarding the private relations of the petitioner and such individual or body; and

(19) when the petition not being a petition such as is referred to in the exceptions in clause XVIII (c) The Government will, when a petition is rejected under instruction XVII, inform the petitioner of the reasons and the reasons therefor.

(20) The Government will, when a petition is rejected for reasons other than those specified in instruction XVII, inform the petitioner of its rejection and also the reason therefor, unless for some reason to be recorded in writing the Government consider that it is not desirable to communicate the reasons to the petitioner.

(21) Where a petition has already been rejected under instruction XVII and a further petition on the same subject is submitted which does not contain facts not already brought to notice, such further petition will be disregarded.

(22) The authorities named in the margin are vested with discretionary power to return for dissection or rectification petitions addressed to the Government and forwarded through them in the following cases:—

- (a) When a petition is illegible or unintelligible; or agent instead of in the name of a pleader
- (b) When a petition runs in the name of a pleader or agent instead of in the name of the principal;
- (c) When a petition from a person who is or was serving in a post under the administrative control of the Government is addressed otherwise than in accordance with these instructions.

(23) The same authorities are vested with discretionary power to withhold petitions addressed to the Government and forwarded through them in the following cases:—

- (a) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.
- (b) When a petition relates to a subject on which these authorities are themselves competent to pass orders, and no previous application for redress has been made to them.

(24) Direct of Employment and Training Director of Industries and Commerce, Chattram, Madras. Sales Tax Appeals Tribunal and the Director of Bar-I-Development.

(25) G.O. Ms. No. 1610, Public (Services-A), dated 14th July 1967. (Correction Slip No. 17, dated 16th August 1967.)

(26) G.O. Ms. No. 1784, Public (Services-A), dated 8th August 1967. (Correction Slip No. 18, dated 20th September 1967.)

(27) An authority withholding a petition under instruction XXI shall inform the petitioner of the withholding and the reason therefor.

APPENDIX AA.

(Paragraph 167, sub-paragraph 12.)

INSTRUCTIONS FOR THE SUBMISSION AND DISPOSAL OF PETITION ADDRESSED TO THE GOVERNOR BY PERSON WHO ARE OR WERE IN THE SERVICE OF GOVERNMENT IN RESPECT OF MATTERS AFFECTING THEM AS GOVERNMENT SERVANTS.

- (1) No petition addressed to the Governor shall be withheld by any authority.
- (2) Every such petition shall be submitted through the head of the office or departments to which the petitioner belongs or belonged, to the Secretary to Government in the administrative department concerned.
- (3) A petition addressed to the Governor will be liable to summary rejection if—
 - (i) the petitioner has not availed himself of the remedies provided by rules or orders applicable to the case; or
 - (ii) the petition was not submitted within six months from the date on which the final order passed or revision under the rules or orders applicable to the case was communicated to the petitioner or
 - (iii) the petition relates to a matter which has already been disposed of by the Governor.

The authority forwarding a petition shall state on it whether the petitioner has complied with the above requirements.

(4) The instruction in paragraph 1 shall not apply to a case where a petition has been summarily rejected under instruction 3 (iii) above and if a further petition is received which, though addressed to the Governor, does not contain any facts not already brought to notice in his previous petition addressed, it may be rejected by the Secretary of the concerned department.

G.O. Ms. No. 4153, Public (Services), dated 13th December 1964.

INSTRUCTIONS FOR THE PREPARATION OF AND SCRUTINY OF BUDGET ESTIMATES, REVISED ESTIMATE AND CONTROL OF EXPENDITURE, ETC.

(1) Budget Estimate.—The Budget Estimate is based on the departmental estimates submitted by the heads of department and certain other estimating officers. Departmental estimates are based on the estimates submitted by the district officers of the department. Both the departmental estimate and the district estimate should always receive the careful personal attention of the officers who submit them so that they may neither be inflated nor underinflated, but as accurate as possible. Every head of department and controlling officer should keep himself acquainted with the progress of the revenue and expenditure under his control. It is required to see that proper estimates are made of all the Government transactions. The Budget Estimates for the coming year should follow the Revised Estimates for the current year after allowing for abnormal circumstances in the current year or those expected during the next year. Economy should be suggested wherever possible. Provision for arrears and expenditure should be based on the standing sanction furnishing details for items of simultaneous nature grouped under a debited head of account. Expenditure should be correctly classified between different heads of accounts and provision made for the changes to be allocated between State. Provision for pay and allowance made for the changes to be allocated only to Madras State. Estimate for the month of March should be made in the Budget lampsum deduction should be made for proper savings. The net sum only will be allotted to the department in the first instance and later on additional fund to the extent deducted will be provided by the Finance Department. More details regarding the preparation of the Budget Estimate, etc., are available in Chapters III and IV of the Budget Manual.

(2) Revised Estimate.—A Revised Estimate for the year is the probable receipt and disbursement under each head for that year, framed in the course of the year with reference to the actual transaction recorded so far. It is an indication for the Budget Estimate for the next year, and with reference to the Revised Estimate, savings, if any, should be surrendered and for the excess of expenditure additional appropriation should be applied for in time.

(3) Control of Expenditure.—The head of the office is a disbursing officer while his superior officer is a subordinate controlling officer and the head of the department is Chief Controlling Officer. The Chief Controlling Officer is required to control the expenditure so as to keep it within the appropriation. With a view to achieve this end, he watches every month the expenditure and unpaid liabilities against appropriation and suggest, if necessary, position-ment of expenditure to the next official year or economic where possible. He arranges savings, if any, and applies for additional funds if excess expenditure is essential. The responsibility for control is retained either by himself or along with the Subordinate Controlling Officers. The Chief Controlling Officer or Subordinate Controlling Officer keep a constant watch over the progress of expenditure and unpaid liability with a view to see that the total and each unit appropriation is kept within the sanctioned appropriation. Stops should be taken to obtain additional allowances required in time and to surrender unexpended savings, if any. Each Disbursing Officer should maintain a register in Form 'C' (found in the Budget Manual) of his disbursement and liabilities, in which entries are made then and there. He watches his expenditure with reference to the amount allotted to him. After the close of each month the Disbursement Officer should, after reconciliation of the departmental figures with the Budget Manual, forward to the Subordinate Controlling Officer an extract of his accounts in Form D. The Subordinate Controlling Officer should consolidate in Form D presented in the Budget Manual the figures in his register in Form C, and the figures in the extracts received from Disbursing Officers. After the consolidation, he should send an extract of his register in Form D to the Chief Controlling Officer. The Chief Controlling Officer should consolidate in Form D, his own expenditure in Form C and that furnished in the extracts received from the Disbursing Officers including all adjustments communicated by the Assistant-General, reconcile the discrepancies between the departmental figures and those booked in the Subordinate Controlling Officers' accounts with a view to detect and rectify misclassification of figures, detection of encashment of bogus bills and to correct the figures.

The instructions in Chapter VII of the Budget Manual may be referred to for further details for the control of expenditure. The Gazetted Officers in the districts will be held personally responsible for the accuracy of the Budget Estimates, Revised Estimates, Reappropriation of Account and the Control of Expenditure.

APPENDIX CC. (Paragraph-172.)

TABLE OF COMPARATIVE CHRONOLOGY.

Year of Hindu Era, beginning in 1st January.	Year of Malayalam Era, beginning 10th August.	Year of Saka Era, beginning 10th March.	Year of Islamic Era, beginning 12th July.	Hindu Cycle year, Tamil, Telugu and Kanarese, dated in April.	Year of Hindu Era, beginning in 1st January.	Year of Malayalam Era, beginning 10th August.	Year of Saka Era, beginning 10th March.	Year of Islamic Era, beginning 12th July.	Hindu Cycle year, Tamil, Telugu and Kanarese, dated in April.	Year of Hindu Era, beginning in 1st January.	Year of Malayalam Era, beginning 10th August.	Year of Saka Era, beginning 10th March.	Year of Islamic Era, beginning 12th July.	Hindu Cycle year, Tamil, Telugu and Kanarese, dated in April.	Year of Hindu Era, beginning in 1st January.	Year of Malayalam Era, beginning 10th August.	Year of Saka Era, beginning 10th March.	Year of Islamic Era, beginning 12th July.	Hindu Cycle year, Tamil, Telugu and Kanarese, dated in April.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1723	1646	1871	1130	37 Sobhakarit	1723	1646	1871	1130	37 Sobhakarit	1723	1646	1871	1130	37 Sobhakarit	1723	1646	1871	1130	37 Sobhakarit
1724	1647	1872	1131	38 Kreedhi	1724	1647	1872	1131	38 Kreedhi	1724	1647	1872	1131	38 Kreedhi	1724	1647	1872	1131	38 Kreedhi
1725	1648	1873	1132	39 Virayasa	1725	1648	1873	1132	39 Virayasa	1725	1648	1873	1132	39 Virayasa	1725	1648	1873	1132	39 Virayasa
1726	1649	1874	1133	40 Parabhava	1726	1649	1874	1133	40 Parabhava	1726	1649	1874	1133	40 Parabhava	1726	1649	1874	1133	40 Parabhava
1727	1650	1875	1134	41 Piyavanga	1727	1650	1875	1134	41 Piyavanga	1727	1650	1875	1134	41 Piyavanga	1727	1650	1875	1134	41 Piyavanga
1728	1651	1876	1135	42 Kihaka	1728	1651	1876	1135	42 Kihaka	1728	1651	1876	1135	42 Kihaka	1728	1651	1876	1135	42 Kihaka
1729	1652	1877	1136	43 Saunya	1729	1652	1877	1136	43 Saunya	1729	1652	1877	1136	43 Saunya	1729	1652	1877	1136	43 Saunya
1730	1653	1878	1137	44 Sadharana	1730	1653	1878	1137	44 Sadharana	1730	1653	1878	1137	44 Sadharana	1730	1653	1878	1137	44 Sadharana
1731	1654	1879	1138	45 Virudhakarit	1731	1654	1879	1138	45 Virudhakarit	1731	1654	1879	1138	45 Virudhakarit	1731	1654	1879	1138	45 Virudhakarit
1732	1655	1880	1139	46 Paridhavi	1732	1655	1880	1139	46 Paridhavi	1732	1655	1880	1139	46 Paridhavi	1732	1655	1880	1139	46 Paridhavi
1733	1656	1881	1140	47 Pramodhaka	1733	1656	1881	1140	47 Pramodhaka	1733	1656	1881	1140	47 Pramodhaka	1733	1656	1881	1140	47 Pramodhaka
1734	1657	1882	1141	48 Ananda	1734	1657	1882	1141	48 Ananda	1734	1657	1882	1141	48 Ananda	1734	1657	1882	1141	48 Ananda
1735	1658	1883	1142	49 Raksasas	1735	1658	1883	1142	49 Raksasas	1735	1658	1883	1142	49 Raksasas	1735	1658	1883	1142	49 Raksasas
1736	1659	1884	1143	50 Nala ..	1736	1659	1884	1143	50 Nala ..	1736	1659	1884	1143	50 Nala ..	1736	1659	1884	1143	50 Nala ..
1737	1660	1885	1144	51 Pingala	1737	1660	1885	1144	51 Pingala	1737	1660	1885	1144	51 Pingala	1737	1660	1885	1144	51 Pingala
1738	1661	1886	1145	52 Kalyakriti	1738	1661	1886	1145	52 Kalyakriti	1738	1661	1886	1145	52 Kalyakriti	1738	1661	1886	1145	52 Kalyakriti
1739	1662	1887	1146	53 Siddharthi	1739	1662	1887	1146	53 Siddharthi	1739	1662	1887	1146	53 Siddharthi	1739	1662	1887	1146	53 Siddharthi
1740	1663	1888	1147	54 Bandri	1740	1663	1888	1147	54 Bandri	1740	1663	1888	1147	54 Bandri	1740	1663	1888	1147	54 Bandri
1741	1664	1889	1148	55 Durmeti	1741	1664	1889	1148	55 Durmeti	1741	1664	1889	1148	55 Durmeti	1741	1664	1889	1148	55 Durmeti
1742	1665	1890	1149	56 Dandubhi	1742	1665	1890	1149	56 Dandubhi	1742	1665	1890	1149	56 Dandubhi	1742	1665	1890	1149	56 Dandubhi
1743	1666	1891	1150	57 Raudrodgari	1743	1666	1891	1150	57 Raudrodgari	1743	1666	1891	1150	57 Raudrodgari	1743	1666	1891	1150	57 Raudrodgari
1744	1667	1892	1151	58 Rakalakshi	1744	1667	1892	1151	58 Rakalakshi	1744	1667	1892	1151	58 Rakalakshi	1744	1667	1892	1151	58 Rakalakshi
1745	1668	1893	1152	59 Krodhiana	1745	1668	1893	1152	59 Krodhiana	1745	1668	1893	1152	59 Krodhiana	1745	1668	1893	1152	59 Krodhiana
1746	1669	1894	1153	1 Kabhya	1746	1669	1894	1153	1 Kabhya	1746	1669	1894	1153	1 Kabhya	1746	1669	1894	1153	1 Kabhya
1747	1670	1895	1154	2 Vihhava	1747	1670	1895	1154	2 Vihhava	1747	1670	1895	1154	2 Vihhava	1747	1670	1895	1154	2 Vihhava
1748	1671	1896	1155	3 Sakle	1748	1671	1896	1155	3 Sakle	1748	1671	1896	1155	3 Sakle	1748	1671	1896	1155	3 Sakle
1749	1672	1897	1156	4 Pramodhaka	1749	1672	1897	1156	4 Pramodhaka	1749	1672	1897	1156	4 Pramodhaka	1749	1672	1897	1156	4 Pramodhaka
1750	1673	1898	1157	5 Prajopatti	1750	1673	1898	1157	5 Prajopatti	1750	1673	1898	1157	5 Prajopatti	1750	1673	1898	1157	5 Prajopatti
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1752	1675	1900	1159	7 Srimukha	1752	1675	1900	1159	7 Srimukha	1752	1675	1900	1159	7 Srimukha	1752	1675	1900	1159	7 Srimukha
1753	1676	1901	1160	8 Bhava	1753	1676	1901	1160	8 Bhava	1753	1676	1901	1160	8 Bhava	1753	1676	1901	1160	8 Bhava
1754	1677	1902	1161	9 Yuva	1754	1677	1902	1161	9 Yuva	1754	1677	1902	1161	9 Yuva	1754	1677	1902	1161	9 Yuva
1755	1678	1903	1162	10 Dhata	1755	1678	1903	1162	10 Dhata	1755	1678	1903	1162	10 Dhata	1755	1678	1903	1162	10 Dhata
1756	1679	1904	1163	11 Levara	1756	1679	1904	1163	11 Levara	1756	1679	1904	1163	11 Levara	1756	1679	1904	1163	11 Levara
1757	1680	1905	1164	12 Bahudhanya	1757	1680	1905	1164	12 Bahudhanya	1757	1680	1905	1164	12 Bahudhanya	1757	1680	1905	1164	12 Bahudhanya
1758	1681	1906	1165	13 Pramadi	1758	1681	1906	1165	13 Pramadi	1758	1681	1906	1165	13 Pramadi	1758	1681	1906	1165	13 Pramadi
1759	1682	1907	1166	14 Vihhava	1759	1682	1907	1166	14 Vihhava	1759	1682	1907	1166	14 Vihhava	1759	1682	1907	1166	14 Vihhava
1760	1683	1908	1167	15 Virama	1760	1683	1908	1167	15 Virama	1760	1683	1908	1167	15 Virama	1760	1683	1908	1167	15 Virama
1761	1684	1909	1168	16 Chaitrabhanu	1761	1684	1909	1168	16 Chaitrabhanu	1761	1684	1909	1168	16 Chaitrabhanu	1761	1684	1909	1168	16 Chaitrabhanu
1762	1685	1910	1169	17 Svabhava	1762	1685	1910	1169	17 Svabhava	1762	1685	1910	1169	17 Svabhava	1762	1685	1910	1169	17 Svabhava
1763	1686	1911	1170	18 Parana	1763	1686	1911	1170	18 Parana	1763	1686	1911	1170	18 Parana	1763	1686	1911	1170	18 Parana
1764	1687	1912	1171	19 Paraha	1764	1687	1912	1171	19 Paraha	1764	1687	1912	1171	19 Paraha	1764	1687	1912	1171	19 Paraha
1765	1688	1913	1172	20 Vyaya	1765	1688	1913	1172	20 Vyaya	1765	1688	1913	1172	20 Vyaya	1765	1688	1913	1172	20 Vyaya
1766	1689	1914	1173	21 Sarvajit	1766	1689	1914	1173	21 Sarvajit	1766	1689	1914	1173	21 Sarvajit	1766	1689	1914	1173	21 Sarvajit
1767	1690	1915	1174	22 Sarvadhari	1767	1690	1915	1174	22 Sarvadhari	1767	1690	1915	1174	22 Sarvadhari	1767	1690	1915	1174	22 Sarvadhari
1768	1691	1916	1175	23 Vikriti	1768	1691	1916	1175	23 Vikriti	1768	1691	1916	1175	23 Vikriti	1768	1691	1916	1175	23 Vikriti
1769	1692	1917	1176	24 Kihaka	1769	1692	1917	1176	24 Kihaka	1769	1692	1917	1176	24 Kihaka	1769	1692	1917	1176	24 Kihaka
1770	1693	1918	1177	25 Nandana	1770	1693	1918	1177	25 Nandana	1770	1693	1918	1177	25 Nandana	1770	1693	1918	1177	25 Nandana
1771	1694	1919	1178	26 Jaya	1771	1694	1919	1178	26 Jaya	1771	1694	1919	1178	26 Jaya	1771	1694	1919	1178	26 Jaya
1772	1695	1920	1179	27 Vijaya	1772	1695	1920	1179	27 Vijaya	1772	1695	1920	1179	27 Vijaya	1772	1695	1920	1179	27 Vijaya
1773	1696	1921	1180	28 Maanatha	1773	1696	1921	1180	28 Maanatha	1773	1696	1921	1180	28 Maanatha	1773	1696	1921	1180	28 Maanatha
1774	1697	1922	1181	29 Durmukhi	1774	1697	1922	1181	29 Durmukhi	1774	1697	1922	1181	29 Durmukhi	1774	1697	1922	1181	29 Durmukhi
1775	1698	1923	1182	30 Haylacchi	1775	1698	1923	1182	30 Haylacchi	1775	1698	1923	1182	30 Haylacchi	1775	1698	1923	1182	30 Haylacchi
1776	1699	1924	1183	31 Vilambhi	1776	1699	1924	1183	31 Vilambhi	1776	1699	1924	1183	31 Vilambhi	1776	1699	1924	1183	31 Vilambhi
1777	1700	1925	1184	..	1777	1700	1925	1184	..	1777	1700	1925	1184	..	1777	1700	1925	1184	..

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APPENDIX CC—cont.
(Paragraph 172)—cont.

TABLE OF COMPARATIVE CHRONOLOGY—cont.

Year of Anus Domini, beginning 1st January.	(1)	Year of Saka-hana Era, beginning 10th March.	(2)	(3)	Year of Malayalam Era, beginning 10th August.	(4)	Year of Muhammadan Hijra, beginning 12th January.	(5)	Year of Hindu year, Tamil, Telugu and Kanarese, beginning at a variable date in April.	(6)	Year of Anus Domini, beginning 1st January.
1834	1854	1756	1243	24 Viletti	1809	1250	1850	24 Viletti	1812	1890	
1835	1855	1757	1244	25 Khara	1810	1851	1851	25 Khara	1813	1891	
1836	1856	1758	1245	26 Nandara	1811	1852	1852	26 Nandara	1814	1892	
1837	1857	1759	1246	27 Vijaya	1812	1853	1853	27 Vijaya	1815	1893	
1838	1858	1760	1247	28 Jaya	1813	1854	1854	28 Jaya	1816	1894	
1839	1859	1761	1248	29 Mammatha	1814	1855	1855	29 Mammatha	1817	1895	
1840	1860	1762	1249	30 Durnakhi	1815	1856	1856	30 Durnakhi	1818	1896	
1841	1861	1763	1250	31 Hevillambi	1816	1857	1857	31 Hevillambi	1819	1897	
1842	1862	1764	1251	32 Vilambi	1817	1858	1858	32 Vilambi	1820	1898	
1843	1863	1765	1252	33 Vilasi	1818	1859	1859	33 Vilasi	1821	1899	
1844	1864	1766	1253	34 Sarvari	1819	1860	1860	34 Sarvari	1822	1900	
1845	1865	1767	1254	35 Pava	1820	1861	1861	35 Pava	1823	1901	
1846	1866	1768	1255	36 Subhakarit	1821	1862	1862	36 Subhakarit	1824	1902	
1847	1867	1769	1256	37 Sobhakarit	1822	1863	1863	37 Sobhakarit	1825	1903	
1848	1868	1770	1257	38 Krodhi	1823	1864	1864	38 Krodhi	1826	1904	
1849	1869	1771	1258	39 Visavasa	1824	1865	1865	39 Visavasa	1827	1905	
1850	1870	1772	1259	40 Parabhava	1825	1866	1866	40 Parabhava	1828	1906	
1851	1871	1773	1260	41 Plavanga	1826	1867	1867	41 Plavanga	1829	1907	
1852	1872	1774	1261	42 Kihata	1827	1868	1868	42 Kihata	1830	1908	
1853	1873	1775	1262	43 Seunnya	1828	1869	1869	43 Seunnya	1831	1909	
1854	1874	1776	1263	44 Seunnya	1829	1870	1870	44 Seunnya	1832	1910	
1855	1875	1777	1264	45 Virodhait	1830	1871	1871	45 Virodhait	1833	1911	
1856	1876	1778	1265	46 Parabhava	1831	1872	1872	46 Parabhava	1834	1912	
1857	1877	1779	1266	47 Pramadicha	1832	1873	1873	47 Pramadicha	1835	1913	
1858	1878	1780	1267	48 Ananda	1833	1874	1874	48 Ananda	1836	1914	
1859	1879	1781	1268	49 Katakasa	1834	1875	1875	49 Katakasa	1837	1915	
1860	1880	1782	1269	50 Nala	1835	1876	1876	50 Nala	1838	1916	
1861	1881	1783	1270	51 Pungala	1836	1877	1877	51 Pungala	1839	1917	
1862	1882	1784	1271	52 Kalayukti	1837	1878	1878	52 Kalayukti	1840	1918	
1863	1883	1785	1272	53 Siddharthi	1838	1879	1879	53 Siddharthi	1841	1919	
1864	1884	1786	1273	54 Kaudri	1839	1880	1880	54 Kaudri	1842	1920	
1865	1885	1787	1274	55 Durnakhi	1840	1881	1881	55 Durnakhi	1843	1921	
1866	1886	1788	1275	56 Durnakhi	1841	1882	1882	56 Durnakhi	1844	1922	
1867	1887	1789	1276	57 Rudhiredkari	1842	1883	1883	57 Rudhiredkari	1845	1923	
1868	1888	1790	1277	58 Katakasa	1843	1884	1884	58 Katakasa	1846	1924	
1869	1889	1791	1278	59 Katakasa	1844	1885	1885	59 Katakasa	1847	1925	
1870	1890	1792	1279	60 Nala	1845	1886	1886	60 Nala	1848	1926	
1871	1891	1793	1280	1 Prabhava	1846	1887	1887	1 Prabhava	1849	1927	
1872	1892	1794	1281	2 Vilbhava	1847	1888	1888	2 Vilbhava	1850	1928	
1873	1893	1795	1282	3 Sukla	1848	1889	1889	3 Sukla	1851	1929	
1874	1894	1796	1283	4 Pramodita	1849	1890	1890	4 Pramodita	1852	1930	
1875	1895	1797	1284	5 Pralopatti	1850	1891	1891	5 Pralopatti	1853	1931	
1876	1896	1798	1285	6 Angrasa	1851	1892	1892	6 Angrasa	1854	1932	
1877	1897	1799	1286	7 Srimukha	1852	1893	1893	7 Srimukha	1855	1933	
1878	1898	1800	1287	8 Bhava	1853	1894	1894	8 Bhava	1856	1934	
1879	1899	1801	1288	9 Yava	1854	1895	1895	9 Yava	1857	1935	
1880	1900	1802	1289	10 Dhata	1855	1896	1896	10 Dhata	1858	1936	
1881	1901	1803	1290	11 Kavasa	1856	1897	1897	11 Kavasa	1859	1937	
1882	1902	1804	1291	12 Bahuchanya	1857	1898	1898	12 Bahuchanya	1860	1938	
1883	1903	1805	1292	13 Pramadicha	1858	1899	1899	13 Pramadicha	1861	1939	
1884	1904	1806	1293	14 Vikrama	1859	1900	1900	14 Vikrama	1862	1940	
1885	1905	1807	1294	15 Vishu	1860	1901	1901	15 Vishu	1863	1941	
1886	1906	1808	1295	16 Chitrabhanu	1861	1902	1902	16 Chitrabhanu	1864	1942	
1887	1907	1809	1296	17 Svabhau	1862	1903	1903	17 Svabhau	1865	1943	
1888	1908	1810	1297	18 Tarana	1863	1904	1904	18 Tarana	1866	1944	
1889	1909	1811	1298	19 Parthiva	1864	1905	1905	19 Parthiva	1867	1945	
1890	1910	1812	1299	20 Vyaya	1865	1906	1906	20 Vyaya	1868	1946	
1891	1911	1813	1300	21 Sarvajit	1866	1907	1907	21 Sarvajit	1869	1947	
1892	1912	1814	1301	22 Sarvachari	1867	1908	1908	22 Sarvachari	1870	1948	
1893	1913	1815	1302	23 Virodhi	1868	1909	1909	23 Virodhi	1871	1949	

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(Paragraph 172)—cont.

TABLE OF COMPARATIVE CHRONOLOGY—cont.

Year of Anus Domini, beginning 1st January.	(1)	Year of Rajshansa Era, beginning 10th March.	(2)	(3)	Year of Malayalam Era, beginning 10th August.	(4)	Year of Muhammadan Hijra, beginning 12th January.	(5)	Year of Hindu year, Tamil, Telugu and Kanarese, beginning at a variable date in April.	(6)	Year of Anus Domini, beginning 1st January.
1894	1914	1766	1243	28 Jaya	1809	1250	1850	28 Jaya	1812	1890	
1895	1915	1767	1244	29 Mammatha	1810	1251	1851	29 Mammatha	1813	1891	
1896	1916	1768	1245	30 Durnakhi	1811	1252	1852	30 Durnakhi	1814	1892	
1897	1917	1769	1246	31 Hevillambi	1812	1253	1853	31 Hevillambi	1815	1893	
1898	1918	1770	1247	32 Vilambi	1813	1254	1854	32 Vilambi	1816	1894	
1899	1919	1771	1248	33 Vilasi	1814	1255	1855	33 Vilasi	1817	1895	
1900	1920	1772	1249	34 Sarvari	1815	1256	1856	34 Sarvari	1818	1896	
1901	1921	1773	1250	35 Pava	1816	1257	1857	35 Pava	1819	1897	
1902	1922	1774	1251	36 Subhakarit	1817	1258	1858	36 Subhakarit	1820	1898	
1903	1923	1775	1252	37 Sobhakarit	1818	1259	1859	37 Sobhakarit	1821	1899	
1904	1924	1776	1253	38 Krodhi	1819	1260	1860	38 Krodhi	1822	1900	
1905	1925	1777	1254	39 Visavasa	1820	1261	1861	39 Visavasa	1823	1901	
1906	1926	1778	1255	40 Parabhava	1821	1262	1862	40 Parabhava	1824	1902	
1907	1927	1779	1256	41 Plavanga	1822	1263	1863	41 Plavanga	1825	1903	
1908	1928	1780	1257	42 Kihata	1823	1264	1864	42 Kihata	1826	1904	
1909	1929	1781	1258	43 Seunnya	1824	1265	1865	43 Seunnya	1827	1905	
1910	1930	1782	1259	44 Seunnya	1825	1266	1866	44 Seunnya	1828	1906	
1911	1931	1783	1260	45 Virodhait	1826	1267	1867	45 Virodhait	1829	1907	
1912	1932	1784	1261	46 Parabhava	1827	1268	1868	46 Parabhava	1830	1908	
1913	1933	1785	1262	47 Pramadicha	1828	1269	1869	47 Pramadicha	1831	1909	
1914	1934	1786	1263	48 Ananda	1829	1270	1870	48 Ananda	1832	1910	
1915	1935	1787	1264	49 Katakasa	1830	1271	1871	49 Katakasa	1833	1911	
1916	1936	1788	1265	50 Nala	1831	1272	1872	50 Nala	1834	1912	
1917	1937	1789	1266	51 Pungala	1832	1273	1873	51 Pungala	1835	1913	
1918	1938	1790	1267	52 Kalayukti	1833	1274	1874	52 Kalayukti	1836	1914	
1919	1939	1791	1268	53 Siddharthi	1834	1275	1875	53 Siddharthi	1837	1915	
1920	1940	1792	1269	54 Kaudri	1835	1276	1876	54 Kaudri	1838	1916	
1921	1941	1793	1270	55 Durnakhi	1836	1277	1877	55 Durnakhi	1839	1917	
1922	1942	1794	1271	56 Durnakhi	1837	1278	1878	56 Durnakhi	1840	1918	
1923	1943	1795	1272	57 Rudhiredkari	1838	1279	1879	57 Rudhiredkari	1841	1919	
1924	1944	1796	1273	58 Katakasa	1839	1280	1880	58 Katakasa	1842	1920	
1925	1945	1797	1274	59 Katakasa	1840	1281	1881	59 Katakasa	1843	1921	
1926	1946	1798	1275	60 Nala	1841	1282	1882	60 Nala	1844	1922	
1927	1947	1799	1276	1 Prabhava	1842	1283	1883	1 Prabhava	1845	1923	
1928	1948	1800	1277	2 Vilbhava	1843	1284	1884	2 Vilbhava	1846	1924	
1929	1949	1801	1278	3 Sukla	1844	1285	1885	3 Sukla	1847	1925	
1930	1950	1802	1279	4 Pramodita	1845	1286	1886	4 Pramodita	1848	1926	
1931	1951	1803	1280	5 Pralopatti	1846	1287	1887	5 Pralopatti	1849	1927	
1932	1952	1804	1281	6 Angrasa	1847	1288	1888	6 Angrasa	1850	1928	
1933	1953	1805	1282	7 Srimukha	1848	1289	1889	7 Srimukha	1851	1929	
1934	1954	1806	1283	8 Bhava	1849	1290	1890	8 Bhava	1852	1930	
1935	1955	1807	1284	9 Yava	1850	1291	1891	9 Yava	1853	1931	
1936	1956	1808	1285	10 Dhata	1851	1292	1892	10 Dhata	1854	1932	
1937	1957	1809	1286	11 Kavasa	1852	1293	1893	11 Kavasa	1855	1933	
1938	1958	1810	1287	12 Bahuchanya	1853	1294	1894	12 Bahuchanya	1856	1934	
1939	1959	1811	1288	13 Pramadicha	1854	1295	1895	13 Pramadicha	1857	1935	
1940	1960	1812	1289	14 Vikrama	1855	1296	1896	14 Vikrama	1858	1936	
1941	1961	1813	1290	15 Vishu	1856	1297	1897	15 Vishu	1859	1937	
1942	1962	1814	1291	16 Chitrabhanu	1857	1298	1898	16 Chitrabhanu	1860	1938	
1943	1963	1815	1292	17 Svabhau	1858	1299	1899	17 Svabhau	1861	1939	
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