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LIST OF CORRECTIONS  
TO  
THE STANDING ORDERS OF THE  
BOARD OF REVENUE

(LAND REVENUE, SETTLEMENT AND MISCELLANEOUS).

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1900 EDITION.

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*For the 1st quarter of 1907.*

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*revised by Mr. G. B. Bakshi*  
LIST OF CORRECTIONS *Tanjore*

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**Page 3.—S.O. No. I, paragraph 4 :**

(i) For the last sentence in the paragraph substitute—

“ A partial exception to this rule will probably be necessary in the districts of Malabar and South Canara where the Government reserve the right to introduce, at the end of the settlement period, such changes in the classification and assessment of ‘ wet,’ ‘ dry ’ and ‘ garden ’ lands as may then seem proper.”

(ii) To the authority quoted at the end of the paragraph add—

“ a G.O., No. 479, 28-2-07.”  
B.P., No. 76, Sett., 11-3-07.

[1st quarter 1907—April 1907.]

[1900 Edn.]

**Page 26—S.O. No. 15, paragraph 2 (iv) (as amended by Board's Proceedings, No. 308, dated 7th December 1905) :**

Substitute the following for sub-paragraph (iv) :—

- \* (a) For hauling up or docking a sea-going vessel.
- (b) For building a sea-going vessel.
- (c) For storing timber, firewood, clay and tiles, before shipping and after landing.
- (d) For storing cargo other than (c) before shipping and after landing.
- (e) For hauling up a cargo or other boat for repairs.
- (f) For building a cargo or other boat.
- (g) For a crane site.
- (h) For saw pits or sheds.
- (i) For scraping native craft at a boat-bunder for repairs.
- (k) For hauling up a vessel on a boat-bunder for repairs, etc.
- (l) For laying up logs of timber or boats plying for hire at a boat-bunder.

(iv) *Lands within port limits.*—The disposal of applications for the temporary occupation of lands within port limits for marine \* purposes, as described in appendix II to the Madras Port Manual, rests with the officers of the Marine Department. Applications to occupy such lands for non-marine purposes, such as for agriculture, for the erection of a house or shop, for the establishment of a limekiln, etc., will be disposed of by the Revenue authorities, who should in the first instance consult the local Port officer, and allow the occupation only on certain conditions expressed in a written agreement and not on ordinary patta ; for example, the occupation should be terminable periodically on certain notice, such as at the end of the fasli, or at any time after a specified period of notice, and it should be stipulated that no compensation will be allowed for buildings or materials still on the site when the land is resumed after due notice. Applications from departments of Government to occupy lands within ports limits will similarly be dealt with by the Revenue authorities in consultation with the Port officer.”

S.O., No. 456, Mar., 17-9-06.  
G.O., No. 497, Mar., 10-10-06.  
B.P., No. 9, 5-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 27—S.O. No. 15, paragraph 2 (xv):**

Substitute the following for sub-paragraph (xv) :

(xv) *Waste lands affected by irrigation projects executed or to be executed at the cost of Government.*—“(a) Waste lands likely to be affected by irrigation projects may only be assigned under the darkhast rules on the condition, which should be distinctly stated in the order of assignment, that the assignment is subject to the right of Government to resume the land without compensation whenever required for a public purpose, and that Government shall be the sole judge of what is a public purpose. A notification to this effect with a list of the villages in which such conditional assignments are to be made should, with the previous approval of the Board, be published from time to time in the *Port St. George Gazette* and the *District Gazettes*. A permanent register should be kept of all lands thus conditionally assigned.(a)

“Where there are large areas of waste land which derive their present or prospective value solely from irrigation projects executed or to be executed at the cost of the State, they should ordinarily be sold after reserving a moderate but sufficient percentage in each village for free distribution among the resident ryots. Lands not so reserved may be sold at any time when it becomes apparent that the present or prospective value derivable from the irrigation project has stimulated a demand for any land in the area, but the sanction of the Board and Government should be obtained before notifying such sales. (b) It should be stipulated in the sale notice that the assessment on the land will be liable to alteration at any general revision of the land revenue settlement of the district (b).”

B.P., No. 85, 15-3-1895.

(a) G.O., No. 1077, 29-10-06.

(b) G.O., No. 557, 14-6-05; B.P., No. 147, 12-7-05.

B.P., No. 1, 2-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 46—S.O. No. 21, paragraph 1 :**

Add the following as clause (iii) in the paragraph :—

“(iii) The disposal of vacant Government lands within port limits for the erection of houses should be subject to the conditions laid down in paragraph 2 (iv) of Standing Order No. 15. The erection of houses on Government lands within port limits is, however, *prima facie* objectionable, and if there is reason to think that the port limits are unnecessarily wide, the Port officer should be moved to revise them.”

G.O., No. 989, Rev., 3-10-06.

G.O., No. 456, Mar., 17-9-06.

B.P., No. 9, 5-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 49—S.O. No. 21, paragraph 8 (a) :**

After the word "Municipal" insert the words "or Cantonment".

B.P., No. 69, 12-3-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 49—S.O. No. 21, paragraph 10 :**

Add the following as clause (iii) in the paragraph and renumber the present clauses (iii) to (viii):—

"The disposal of vacant Government lands within port limits for the erection of houses should be subject to the conditions laid down in paragraph 2 (iv) of Standing Order No. 15. The erection of houses on Government lands within port limits is, however, *prima facie* objectionable, and if there is reason to think that the port limits are unnecessarily wide, the Port officer should be moved to revise them."

G.O., No. 989, Rev., 3-10-06.

G.O., No. 456, Mar., 17-9-06.

B.P., No. 9, 5-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 51—S.O. No. 21, paragraph 12 :**

Substitute the following for the existing paragraph:—

12. *Rate of ground-rent.*—The Collector should determine the rate of ground-rent on each plot dealt with under these rules before it is put up to auction. The rates fixed should be slightly less than the full competitive rent, the balance of the full value of the site being recovered in the auction price. Ordinarily the Collector should adopt such one of the rates given in Appendix XIV-A as most nearly fulfils the condition. If no bids are made at the auction at the rate so fixed, it should be reduced unless the absence of bids is due to combination or want of publicity and the like causes. The minimum rate of ground-rent should be Rs. 12-8-0 per acre.

B.P., No. 69, 12-3-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]



## Page 113—

Insert the following as Appendix XIV-A :—

## APPENDIX XIV-A.

## [Order 21, paragraph 12.]

*Scale of standard rates of ground-rent.*

(1)	Rs.	12- 8-0	per acre, or	As. 2	per cent.
(2)	"	18-12-0	" or "	3	"
(3)	"	25- 0-0	" or "	4	"
(4)	"	37- 8-0	" or "	6	"
(5)	"	50- 0-0	" or "	8	"
(6)	"	75- 0-0	" or "	12	"
(7)	"	100- 0-0	" or	Rs. 1	"
(8)	"	200- 0-0	" or	Rs. 2	"
(9)	"	300- 0-0	" or "	3	"
(10)	"	500- 0-0	" or "	5	"

B.P., No. 69, 12-3-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

## Page 171—S.O. No. 41 :

Omit paragraph 4 and renumber the succeeding paragraphs 5 to 24.

B.P., No. 59, 21-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

## Page 299—S.O. No. 90, paragraph 18 (ii) :

For the words "village records with reference to paragraph 19 of Standing Order No. 202" in the penultimate sentence, *substitute* the words "survey records and village accounts".

B.P., No. 40, 25-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Pages 382-83—S.O. No. 126 :**

In column 5 of the statement, against items (b) and (c) "Tahsildar" and "Deputy Tahsildar and Sub-Magistrate", respectively, for the words "Collector up to six months" substitute "Collector up to six months unless the officer has magisterial powers. If the officer has magisterial powers, Government. In cases of urgency in which immediate suspension appears to be necessary, the District Magistrate should apply by telegraph to Government for an order of suspension, pending the issue of final orders."

For the entry in column 5 of the statement against item (d) "Taluk Sheristadar," substitute "Collector. If the officer has magisterial powers, Government; in cases of urgency in which immediate suspension appears to be necessary, the District Magistrate should apply by telegraph to Government for an order of suspension, pending the issue of final orders."

B.P., No. 26, 23-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 386—S.O. No. 127, paragraph 2-A** (as amended by Board's Proceedings, No. 214, dated 2nd August 1906):

After the words "Educational Department" occurring in the footnote to the paragraph add the words "in the form prescribed in appendix VIII.

B.P., No. 24 11-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]



## Page 409.—S.O. No. 140 :

(i) *For paragraph 2 substitute the following :—*

2. *Appointment.*—The power of appointing Taluk Sarishtadars, Taluk Head Accountants and Treasurers, rests with the Collector. No person may be appointed permanently to the office of Taluk Head Accountant or to any post in a Huzur or Divisional office carrying a pay of more than Rs. 35 per mensem, unless he has served as a Revenue Inspector for at least one year, and has undergone the survey training prescribed in G.Os., No. 382, Revenue, dated 27th April 1906, and No. 642, Revenue, dated 10th July 1906, or has drawn a substantive pay in excess of Rs. 40 per mensem continuously since the 1st of July 1899. Exceptions from this rule require the sanction of the Board.

B.P., No. 527, 11-8-93 ; B.P., No. 121, 13-5-99 ; B.P., No. 161, 4-7-99 ;  
B.P., No. 305, Sett., 13-8-06.

*Note.*—(1) The course of survey training may be dispensed with if (i) the person held a permanent appointment as Revenue Inspector on or before the 27th April 1906, or (ii) had served for a year as Revenue Inspector and returned to a clerical appointment on or before the 27th April 1906.

B.P., No. 305, Sett., 13-8-06.

(ii) *Number the present note to the above as note (2).*

B.P., No. 45, Sett., 19-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

## Page 410—S.O. No. 141 :

*For paragraph 2 substitute the following :—*

2. *Recruitment.*—<sup>a</sup> The selection of men for the appointment of Revenue Inspector should be made with great care so as to secure those who are likely to get promotion to higher posts. Collectors should endeavour, as far as possible, to make it the stepping-stone to the grades of Deputy Tahsildar and Tahsildar. <sup>a</sup> No person may be appointed permanently to a Revenue Inspectorate unless he has passed the Revenue and Account tests, Lower grade, and has undergone the course of survey training prescribed in G.Os., No. 382, Revenue, dated 27th April 1906, and No. 642, Revenue, dated 10th July 1906. <sup>b</sup> Acting vacancies may be filled temporarily by the appointment of men untrained in survey, if no trained men are available ; but Collectors should endeavour always to have a reserve of duly trained men. <sup>b</sup> A Collector may require any person who held a permanent appointment as a Revenue Inspector on or before the 27th April 1906 to undergo the new course of training, if he considers that his knowledge of survey is inadequate.

B.P., No. 255, Sett., 27-6-93 ; B.P., No. 305, Sett., 13-8-06.

<sup>b</sup> B.P., No. 394, Sett., 22-10-06.

*Note.*—The Collectors and Agents to the Governor in Ganjam and Vizagapatam, the Collectors of Kurnool and South Canara and the Agent to the Governor in Godavari may sanction the exemption of persons who have not passed the Revenue and Account tests, Lower grade, for employment in acting vacancies in the grade of Revenue Inspector.

B.Ps., No. 177, 1-6-95 ; No. 292, 15-8-95 ; No. 40, 10-2-05 ; and No. 66, 27-3-05.

B.P., No. 45, Sett., 19-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

## Page 411.—S.O. No. 141 :

For paragraph 3 substitute the following :—

3. *Survey training.*—(i) *Nature of test.*—The course of survey training prescribed as a qualification for a Revenue Inspectorate is as follows :—  
(vide G.Os., No. 382, Revenue, dated 27th April 1906, and No. 642, Revenue, dated 10th July 1906) :—

(1) A six weeks' course under the Land Records Tahsildar of the district at a karnam's school in all the processes of ordinary chain-survey and in the methods of making sub-divisions, replacing missing stones and correcting errors in existing records ; and

(2) A further four weeks' practical course under the Land Records Superintendent of the division in the use of the plano table and the circumferenter.

G.Os., No. 382, Rev., 27-4-06 ; No. 642, Rev., 10-7-06.

(ii) *Maximum number to be trained.*—<sup>a</sup> The number of subordinates to be trained in survey is left to the discretion of Collectors on the understanding that they will make every endeavour to keep the expense as low as is compatible with the efficient discharge of work. <sup>a</sup> Collectors should bear in mind that they are responsible that only such of their subordinates as may otherwise be fit to become Revenue Inspectors should be granted leave for the purpose of undergoing training.

B.P., No. 654, 14-11-93 ; a B.P., No. 36, 28-2-00.

(iii) Officers who may be deputed to learn surveying will be considered as on special duty, and persons acting for them will be entitled to draw acting allowances.

B.P., No. 265, 27-4-91.

B.P., No. 45, Sett., 19-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

For the present appendix VIII substitute the appended form:—  
Order 127, paragraph 2-A (Note 3).]

APPENDIX VIII.

*Application for exemption from the Examination rules of an unpassed candidate for employment in the office of*

Name, age and educational qualifications of the unpassed candidate for whose exemption sanction is sought.	The post in which it is proposed to employ him and nature of the appointment, i., whether acting or sub. <i>pro tem.</i> or temporary.	The pay of the post and the pay proposed to be given to the unpassed candidate.	The examination from which exemption is sought.	The period for which the appointment is expected to last.	The period for which sanction is now sought (with dates of commencement and of termination).	Is this a first application or one for a renewal of a previous sanction? If for renewal, quote the previous order granting sanction and state for how long the candidate has been already exempted.	What steps have been taken to procure the services of a date and with what result.	Recommendation of the Head of the Department.	Remarks.
1	2	3	4	5	6	7	8	9	10

OFFICE OF THE

Dated

190

Signature

Designation

B.P., No. 24, 11-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 480—Appendix II to S.O. No. 147, paragraph 5, Rule 3:**

(1) *Substitute* the following for clause (iv) :—

(iv) The scale of establishment to be recommended [subject to the provision of rule 2 *supra* and to clause (v) below] should be as follows, in so far as it may be practicable to adopt it, regard being had to the assets available :—

*Grades of beriz.*

	Karnam's	Headman's
	pay.	pay.
	RS.	RS.
Under Rs. 2,000 .. .. .	5	4
Not less than Rs. 2,000 but less than Rs. 4,000 .. .. .	6	5
Not less than Rs. 4,000 but less than Rs. 8,000 .. .. .	7	6
Not less than Rs. 8,000 but less than Rs. 12,000 .. .. .	9	7
Rs. 12,000 and above .. .. .	11	9

*Talaiyaris.*

	Rate of pay.	
	NO.	RS.
For groups having a population of not less than 200 but less than 1,500 .. .. .	1	3
For groups having a population of not less than 1,500 but less than 3,000 .. .. .	2	3
For groups having a population of not less than 3,000 but less than 4,500 .. .. .	3	3
For groups having a population of 4,500 and over .. .. .	4	3

(2) *Add* the following as clause (v) :—

(v) (1) For villages situated in the Gódávári and Kistna deltas, or irrigated by Government sources elsewhere, with an irrigation revenue of Rs. 1,000 or upwards, village establishments should be provided on the scale prescribed for ryotwari villages. In determining the scale of pay to be adopted for karnams and headmen, the "revenue" to be considered is the aggregate of the rent payable to the proprietor and the assessment and water-rate payable to Government, while the number of vettis to be provided should be fixed with reference to the irrigation revenue alone;

(2) if the irrigation revenue is less than Rs. 1,000, the scale prescribed in clause (iv) above should be followed, with the addition of a vetti on Rs. 3, where the irrigation revenue amounts to Rs. 200 or more; and

(3) the pay of the vettis should in all cases be debited to "3-E. Land Revenue—Allowances to District and Village Officers," the entire cost of the remaining establishment being borne by the Proprietary Estates Village Service fund.

**Page 700—S.O. No. 183, paragraph 5:***Omit* the penultimate sentence—

The Treasury Deputy Collector . . . . according to rules.

B.P., No. 62, 27-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 708—Appendix I to S.O. No. 183, paragraph 3**  
(page 6 of Correction Slip No. 24 of 1904):“*Omit* item 1 (abstract of receipts and charges) under question 83  
and *re-number* the other items below it.”

B.P., No. 41, 25-1-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 708—Appendix I to S.O. No. 183, paragraph 3**  
(page 18 of Correction Slip No. 24 of 1904):

After question 276 *add* the following:—

**AUDIT OF RYOTWARI VILLAGE SERVICE FUND EXPENDITURE.**

*Establishment.*

*Register of sanctioned scale.*

277. Is a register of the sanctioned scale of the village establishments in form No. 10 maintained, and an abstract in form No. 11, prepared at the end of it? (Article 176).

278. Are the original scales of establishments and all subsequent changes authenticated by the Treasury Deputy Collector with a quotation of the number and date of the sanction in support? (Article 176).

279. Are the returns prescribed in article 71 regularly received from taluks?

280. Do the returns in form No. 17 bear the certificate of audit by the audit clerk in proof of his having audited the pay abstracts and checked the returns in accordance with the instructions laid down in articles 177, 178 and 179 of the Special Funds Code?

*Works.*

281. Is a register of works (form 4) maintained?

282. Is the sanction of the competent authority forthcoming?

283. Was money drawn from the treasury in any case long before it was required for actual disbursement or at the close of the year simply to prevent the allotment from lapsing, and were steps taken to prevent such drawings?

284. Have sums drawn for disbursement been promptly adjusted by submission of detailed bills?

*General.*

285. Are the provisions of article 205 duly observed?

286. Is the review of audit performed as required by articles 206 and 207, and does the procedure observed ensure that the Treasury Deputy Collector reviews the whole of the bills of all the taluks during the course of a year?

*Objection statements.*

287. Are the objection statements issued within the end of the month following that to which the accounts relate, and are they returned with replies by taluks within 15 days of their receipt?

*Note.*—For the purpose of this check the register in form 46 prescribed in article 213 should be examined and abnormal delays in any case should be noticed specially (Article 215).

288. Are replies to objection statements promptly disposed of, and are objection statements closed regularly?

289. Has any case of the kind mentioned in article 228 occurred? and if so, mention it?

290. Have quarterly reviews of outstanding objections been regularly prepared and issued? (Articles 230 and 231).

291. Is the register of objections six months old maintained by the Treasury Deputy Collector? (Article 231).

B.P., No. 62, 27-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Pages 708-714—Appendix I-A, to S.O. No. 183,  
paragraph 4 :**

*Substitute* the following for this Appendix :—

**Order 183, para. 4.]**

**APPENDIX I-A.**

**PART I.—QUESTIONS RELATING TO THE SUB-TREASURY.**

*Cash.*

- 1 Does the amount of cash in the treasury including currency notes agree with the balance as shown in the last entry in the cash book?
2. Is there a main store of coin?
3. Is there a current store chest?
4. Is a chittah kept inside the main store on which is recorded the amount placed in or taken out and on which the balance is worked out?
5. Is this chittah initialled by the Tahsildar, Stationary Sub-Magistrate or other authorised officer whenever the main store is opened?
6. Are the different kinds of coin kept apart?
7. Are the rupees in the main store in net bags of Rs. 500 or of Rs. 1,000 each?
8. Is each kind kept in bags of uniform size?
9. Is there any bag or store of coin in the treasury kept apart from the general balance?
10. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments?
11. Is any amount kept in amanath? If so, how much?
12. How long is each amanath item pending; and under what circumstances was it kept in amanath and what steps have been taken to dispose of it?
13. Is the bulk of the money in the taluk treasury under the joint lock and key of the Tahsildar and the Taluk Sarishtadar or Head Accountant?
14. Are there two locks on the strong room?
15. Does the <sup>Taluk Head Accountant or Taluk Sarishtadar</sup> Deputy Tahsildar or (in his absence on tour) Head Clerk or Sub-Registrar examine the balance in the sub-treasury every evening and sign the shroff's cash balance register?
16. Is the cash book signed by the shroff and the Head Accountant?
17. How often in the month does the Tahsildar examine the balance in the chest?
18. Does he examine the balance in the chest every time he leaves and arrives at head-quarters.
19. Does the Tahsildar submit a report of his having done so to the Collector?



20. Does the Tahsildar or Stationary Sub-Magistrate note the hour at which the sub-treasury closes, every evening on the chittah, with an explanation whenever it is closed after sunset?

21. Are there any erasures in the shroff's cash book or in the day book?

22. Have all the corrections or interlineations in the shroff's cash book or in the day book been initialled?

23. Is Government copper coin freely taken without limit of amount?

24. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government?

25. What record is kept of the copper so received and issued at the sub-treasuries?

26. What uncurrent coin is there in the treasury?

27. Under what orders received?

28. Is the set of minimum weights and test scales for testing short weight rupees used by the sub-treasury officers?

29. In what condition are the scales?

30. <sup>a</sup> Do the sub-treasury officers exercise in person and with proper precautions the power to cut and break silver coin conferred on them by the Government of India Notification No. 5598-A, dated 8th December 1899.<sup>a</sup>

<sup>a</sup> Board's Proceedings, Mis. No. 262, dated 1st February 1900.

31. <sup>b</sup> Are chalans for payment of money into the treasury in order?<sup>b</sup>

<sup>b</sup> G.O., No. 513, dated 19th May 1903; Board's Proceedings, No. 116, dated 20th June 1903.

32. Has the daily account of receipts and disbursements from which the monthly account-current is prepared been filled up to date?

33. Where are the remittances brought late in the evening after taluk treasuries are closed kept?

#### *Currency Notes.*

34. Are notes of foreign circles freely taken when tendered in payment of Government demands?

35. Are currency notes of the Home Circle arranged in bundles according to their denominations?

36. Are they placed in order of receipt?

37. Is the prohibition to demand the name of the payee or receiver of notes of less than Rs. 50 obeyed?

38. Is the note register punctually kept up?

39. Does it separate the different denominations of notes?

40. Are notes of the Home and Foreign Circles registered in separate registers?

#### *Stamps.*

41. Is the store account of stamps kept regularly up to date and does it correspond with the monthly accounts sent to the Huzur?

42. Was stock found to agree with the balances in the registers?

43. What is the stock of stamps under single lock? Is it sufficient for one week's sales? If it exceeds the security of the shroff, is the closing balance roughly verified every evening and locked in the strong room for the night under double locks?

44. Are duplicate copies of monthly accounts duly compared and certified by the Treasury Deputy Collector as correct filed in the offices ?

45. <sup>a</sup> Does the stock seem reasonable as compared with the normal sales ?<sup>a</sup>

<sup>a</sup> B.P., No. 240, dated 3rd July 1896.

*Pensions.*

46. Does the Sub-Treasury officer regularly check the pensioner's marks with the original order before paying him ?

47. In case of pensioners permanently exempted from personal attendance, is proof obtained every year of their continued existence and recorded ?

*Refunds.*

48. <sup>b</sup> Are revenue and other refunds made only on the appearance and on the receipt of the person entitled to them or of his duly authorised agent ?<sup>b</sup>

<sup>b</sup> B.P., No. 264, dated 30th November 1904.

49. <sup>c</sup> Are they ever made without the party producing due authority signed by the officer ordering the refund ?

<sup>c</sup> G.O., No. 513, Revenue, dated 19th May 1903 ; B.P., No. 116, dated 20th June 1903.

*Deposits.*

50. Are new receipt registers opened every year ?

51. Does the Sub-Treasury officer initial each deposit in the receipt register ?

52. Is the order for payment passed without previous reference to the receipt register ?

53. Are the several deposit registers written up to date ?

54. Is each repayment entered in the receipt register at the time of payment and initialled by the Sub-Treasury officer ?

*Establishment.*

55. Are receipts taken in a register for all pay and allowances issued ?

56. Is a stamped receipt obtained whenever the amount exceeds Rs. 20 ?

57. Have service books been prepared for the whole establishment ? Are landed property statements in Form B appended to the service registers ?

58. Are they in the custody of the head of the office ?

59. Are they kept up to date ?

60. What security does each shroff give ? Is it for the amount fixed by the rules ?

61. Where a personal security has been accepted is the solvency of the sureties tested every year ?

62. Where security of immovable property has been accepted, is the value of the property tested every year ?

63. <sup>a</sup> Is the retention in the taluk of any official inadvisable for the following reasons ? :—

(a) Having property in the taluk.

(b) Having been there too long.

(c) Being old or inefficient.

<sup>a</sup> B.P., Mis. No. 1011, dated 26th February 1904.

*Treasury Furniture.*

64. What is the state of the treasure boxes ?
65. What is the name of the maker of the locks ? Where are the duplicate keys ?

*Miscellaneous.*

66. Is a copy of the Police Superintendent's order regulating the police guard, etc., hung up in a conspicuous place in the strong room of the treasury, and is the order strictly enforced ?

67. Is there a proper certificate signed by an official of the Public Works Department that the strong room is safe ?

68. Is the amount of permanent advance correctly kept, and the balance forthcoming ?

69. Is the permanent advance register maintained in the form prescribed ?

70. What is the balance on hand and are vouchers present for the remainder of the permanent advance ? If the vouchers have been sent to Huzur along with the contingent bill, is the office copy of the contingent bill present.

71. Are the prices posted daily in the register prescribed for the purpose ?

72. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily ?

73. Does the register show that it has been periodically examined by the Tahsildar or Head Accountant or taluk Sarishtadar ?

74. Is the spare stock of printed forms and stationery kept in order in the record room or other appropriate place ?

75. Are the corrections to the books mentioned below posted up to date. —

- The Civil Account Code.
- The Civil Service Regulations.
- Supplemental to the Civil Service Regulations.
- Appendix to the Civil Service Regulations.
- The Madras Treasury Manual.
- The Madras Sub-Treasury Manual.
- The Madras Special Funds Code.

76. Are precautions against fire taken as laid down in Standing Order No. 82 (2) ?

77. Are the following notices hung up in conspicuous places ?—

- (a) About Treasury hours.
- (b) Exchange of small silver and copper.
- (c) Encashment of currency notes in English and Vernacular.

78. What is the general result of the inspection of the Treasury registers and records ?

**PART II.—QUESTIONS RELATING TO THE PAYMENT OF VILLAGE OFFICERS  
AND ADMINISTRATION OF SPECIAL FUNDS, ETC.**

*(a) Ryotwari village service expenditure.*

*Register of sanctioned scale of village establishments.*

79. Is a register of the sanctioned scale of the village establishments maintained in Form No. 10 and an abstract in Form No. 11 prepared at the end of it ? (Article 60).

80. Are the original scale of establishment and all subsequent changes authenticated by the Tahsildar with a quotation of the number and date of the sanction in support? (Article 60).

81. Does the total number of servants of each class tally with the list in the original Government order sanctioning the scale and communicated (to the Tahsildar)?

*Taluk Audit Register—Form No. 12.*

82. Does the sanctioned scale of establishment of each village entered separately on each page of the audit register agree in a few selected instances with that in the register of sanctioned scale in Form No. 10, and have the initials of the Tahsildar been taken in the space provided for the purpose in authentication thereof?

83. Have the payments in any month exceeded the sanctioned scale?

*Register of Fines—Form No. 53.*

84. Has the register been maintained properly, and have the fines been recovered promptly? (Article 68)?

*Register of payments to Village officers—Form No. 13.*

85. Are there any delays in the taluk office in passing the village pay abstracts and returning them to villages for disbursements of salaries?

86. Is the signature of the person to whom the pay abstract is handed over with the amount thereof taken in the appropriate column of the register? In the event of the payee being illiterate, is the required certificate under article 63 of the Special Funds Code recorded in the register?

87. In the case of return of pay abstracts for payment from village collections, is the fact also noted in the register? (Article 64).

*Register of Works.*

88. Is the register in Form No. 4 properly kept up?

89. Was money drawn from the treasury in any case long before it was required for actual disbursement or at the close of the year merely to prevent the allotment from lapsing?

(b) *Pound Fund Accounts.*

90. Is the register of works in Form No. 4 maintained? Are works promptly executed and are the advances, if any, made for the execution of works adjusted without delay? (Articles 30 and 32).

91. Is the register in Form No. 37 maintained in the taluk office to watch the punctual submission of the Pound accounts; and has necessary action been taken by the Tahsildar in the case of pounds which do not punctually submit their accounts or from which *nil* returns are submitted too frequently? (Articles 142 and 143).

92. Is a list of rates at which fines and feeding charges are to be levied kept in the office and have the rates been sanctioned by the District Magistrate? [Article 144 (iii), note 1, and article 102.]

93. Is the register of cattle remaining undisposed of (Form No. 38) maintained in the Taluk office and have the delays, if any, in the disposal of cattle been satisfactorily explained, and are extracts therefrom submitted to the audit office regularly? (Article 145.)

94. Are the objections noticed by the Taluk office in their audit promptly communicated to the pound-keepers? Are short recoveries of fines noticed adjusted from the commission due to pound-keepers and are excess collections of fines and feeding charges transferred to deposits? (Articles 147 and 148.)

95. Are deposits of more than three months' standing adjusted to the credit of Pound accounts without delay, and are statement of deposits, whose adjustment requires the sanction of the Divisional officer, submitted to him punctually every month for orders for this purpose? (Article 150.)

96. Is a register maintained for fines imposed on the pound-keepers, and are the fines recovered promptly by deduction from the commission due to them? (Article 151.)

97. In cases in which pound-keepers and sweepers are paid at a fixed monthly rate have the acquittances of the payees been obtained? (Article 156.)

98. (a) Are office copies of consolidated statements in Form No. 41 kept and do they evidence check of consecutive numbers of Forms Nos. 29 and 30 at the hands of the Taluk office? (Article 161.)

(b) Have issues of Forms Nos. 29 and 30 to pound-keepers been noted in the consolidated statements? (Article 161, note 2.)

*Note.*—A percentage of the entries in the statements should be checked with reference to the stock account of Forms in form No. 42 for this purpose.

#### *Stock Account of Forms.*

99. Are the receipt books issued only one by one to the pound-keepers as the old books are exhausted and are the counterfoils of used-up books returned to the Taluk office? (Articles 139 and 164.)

100. Are advices of supplies from the Huzur office and acknowledgments of the pound-keepers forthcoming in support of the entries of receipts and issues respectively in the register? (Articles 163 and 164.)

101. Is the stock of forms kept under lock and key in the custody of a responsible clerk and has it been verified and certified from time to time by the Tahsildar? (Article 162.)

102. Does the book balance at the time of inspection agree with the stock as actually counted?

*Note.*—The fact should be certified to in the register in Form No. 42.

103. Are copies of the objection statements received from the Audit office kept in the Taluk office? Have the original statements been returned with replies without delay?

104. Has action been promptly taken in cases in which it was promised in replies to objection statements?

#### *(c) Irrigation Cess Fund Accounts.*

105. Is a register of works in Form No. 4 maintained for checking payments relating to repairs of channels? (Article 30.)

106. Are the statements in Forms Nos. 21 and 22 received regularly from village officers? (Articles 93 and 94.)

107. Have security bonds been taken from the Channel Overseers, Superintendents and other officers who are entrusted with Government

money by whatever designation they may be called as required by article 92 of Special Funds Code?

- (a) What security has each given?
- (b) Is it adequate?
- (c) Where are the bonds kept?
- (d) Are the sureties solvent, alive and respectable? (Article 92.)

108. Are the registers in Forms Nos. 23 and 24 properly maintained to enable one to ascertain the demand and collection and also to watch the expenditure against each channel? (Article 94.)

109. Is a register of sanctioned scale of establishment for each channel maintained in Form No. 25 and are all alterations in scale authenticated by the initials of the Tahsildar with a quotation of the number and date of the order in support of such alteration? (Article 95.)

110. Are copies of the objection statements received from the Audit office kept in the Taluk office? Have the original statements been returned with replies without delay?

111. Has action been promptly taken in cases in which it was promised in replies to objection statements?

#### PART III.—QUESTIONS RELATING TO REVENUE COLLECTIONS.

112. Is the recovery of the Government dues prompt?

113. Have all the steps for recovery sanctioned by law been taken without delay?

114. <sup>a</sup> Have the coercive process registers been maintained <sup>b</sup> and are they being scrutinized by the Tahsildar and Taluk Head Accountant as directed in paragraph 6 of Standing Order No. 46? Are the processes arranged properly? Do they indicate any unnecessary resort to special paid agencies for the service of revenue processes? Have the rates of process fees been fixed with due regard to the cost of the special process service establishment <sup>a</sup>.

<sup>a</sup> B.P., No. 293, dated 6-12-01.

<sup>b</sup> B.P., No. 115, dated 29-5-01.

115. Are amounts collected on account of other taluks and villages promptly intimated to the officers concerned?

116. Are Remittance list (No. 15), Chittah of daily collections (No. 13), Statement of liability of each individual (No. 16) and Statement of demand, collection and balance of interest (No. 17) sent to the taluk with each remittance?

117. Does the Taluk Sarishtadar or the Head Accountant examine the Chittah of daily collections and put his initials in token of his examination?

118. Does he see that the collections up to date as entered in the Chittah of daily collections agree with the amount shown in the Remittance list and initial it?

119. Is account No. 14 (abstract of collections from each individual) filled up to date?

120. Have Taluk statements Nos. 15 to 17 with enclosures been filled up according to the instructions given in the revised Taluk Manual?

121. Is a register kept of the villages in which deductions from the beriz are made on account of Devastanam and other allowances?

PART IV.—QUESTIONS RELATING TO THE INSPECTION OF RECORDS AND  
CORRESPONDENCE AND OTHER REGISTERS, ETC.

*Record-room.*

122. Is the record-room in good repair, is it water-tight, protected from white-ants, kept clean and secure from entry at all points? Is it lighted sufficiently?

123. The state of the paimash accounts :—

- (a) Cadjan.
- (b) Paper.

124. The state of survey maps, sub-division records including demarcation sketches, etc.

125. The state of village accounts—

Are the accounts of all years up to fasli 131 inclusive present?

126. Are the several descriptions of accounts arranged as directed in Board's Proceedings, No. 255 (Settlement), dated 27th June 1893—Appendix A, and with reference to the instructions in paragraph 5 of Board's Proceedings, No. 107, dated 31st March 1897.

127. The state of taluk accounts—

Are the several descriptions of accounts arranged and kept separately?

128. The state of the darkhast, transfer and relinquishment registers—

- (a) Are they written up to date?
- (b) Are villagewar indexes to the registers prepared?

129. The state of the current and periodical registers—

- (a) Are they written up to date and kept regularly and neatly?
- (b) Are the date and nature of disposal noted against each number as soon as disposed of?
- (c) Are all the currents and periodicals registered entered in the tappal distribution book and the initials of the clerks to whom the papers have been distributed for disposal taken in them?
- (d) Is there any unnecessary delay in disposing of the correspondence and, if so, what explanation is forthcoming?
- (e) For what branches are separate current and periodical registers maintained and are they in excess of requirements?

130. Do the disposing clerks maintain personal registers and are these examined periodically by the Tahsildar?

131. Are the instructions in Board's Standing Order No. 168 regarding "confidential papers" strictly observed?

132. Is the system upon which reminders are issued judicious and effectual?

133. The state of the disposal registers—

- (a) Are they written up to date and kept regularly and neatly?
- (b) Are the separate registers of papers to be retained and destroyed written up in accordance with Board's Proceedings, No. 101, dated 18th April 1898, as revised and reissued in Board's Proceedings, No. 183, dated 4th August 1899? (Note the date and number of the last disposal file entered in each disposal register.)

(c) Is the classification of papers by the letters "R" and "D" correct, and in cases in which a "D" paper is to be retained for more than ten years, is the year of destruction noted in the appropriate column of the "D" disposal register?

## 134. State of the disposal files—

(a) Have all the papers disposed of been sent to the record-keeper and acknowledged by him? (Note the number and date of the last disposal file handed over to the record-keeper.)

(b) Is the selection of papers to be indexed judicious and who selects them? (Note the date and number of the last disposal file indexed and the total number of files indexed.) And is the index prepared in an intelligent manner?

135. Are the R and D seals affixed to each disposal file and the year of destruction noted in the case of "D" disposals?

*Destruction of Records.*

136. Have the papers which had accumulated before separate R and D disposal registers were opened been sorted for destruction in accordance with Board's Proceedings, No. 175, dated 11th July 1898?

137. Are the entries in the disposal lists of the papers referred to in question No. 136 properly marked with the stamps R and D in accordance with the rules given in paragraph 3 of Board's Proceedings, No. 175, dated 11th July 1898? In the case of papers to be destroyed, has the year in which destruction should take place been entered?

138. In the case of the records referred to in question No. 136, has the list of disposals destroyed been prepared and signed by the officer ordering destruction? (Paragraph 3 of Board's Proceedings, No. 175, dated 11th July 1898.)

139. Have all the old records excluded from the operation of the disposal number system and those received prior to the introduction of the disposal number system, which should have been destroyed, been destroyed? Have all such records liable to be destroyed during the current year, been separated? Have lists of them been prepared and has sanction been obtained for their destruction in accordance with the rules laid down in Appendix X to Board's Standing Order No. 169, paragraph 7 (1)? If not, what is the Tahsildar's explanation?

140. Have all the disposal files of previous years (*i.e.*, since the introduction of R and D disposal lists) liable to be destroyed been destroyed, and has the year of destruction been noted in the disposal list under the initials of the head ministerial officer?

141. Have the entries in the disposal lists of those years relating to correspondence which should be retained for over ten years been carried over to the appropriate D disposal list as shown in paragraph 9 of Board's Proceedings, No. 101, dated 18th April 1898, as revised by Board's Proceedings, No. 183, dated 4th August 1899?

142. Are the papers excluded from the operation of the disposal number system methodically arranged and indexed as required by Board's Proceedings, No. 658, dated 16th November 1893 (paragraph 10), No. 704, dated 19th December 1893 (paragraph 7), and No. 107, dated 31st March 1897? Are any papers improperly excluded from the disposal number system?

Are any intermediate disposals improperly treated as final disposals by being "recorded" or "lodged"?

*Copies.*

143. Is the register maintained, and is there any undue delay in granting copies?



*Periodical Returns Lists.*

144. Have the latest returns been entered?  
 145. Is a diary maintained showing when each is due?  
 146. Are they submitted punctually, and if not, what explanation is offered? .

*Unclaimed Property.*

147. Is it registered and forthcoming, and is there any undue delay in disposing of such property by sale or otherwise?

*Court-fee Registers.*

148. The state of Court-fee stamps and registers—  
 (a) Are the registers properly kept and up to date?  
 (b) Are the stamps duly punched and the second punching duly made?

*Tappal Book.*

149. Is it kept up to date and does it indicate that proper economy is exercised in the use of postage labels?  
 150. Is the despatch register maintained in the form prescribed in paragraph 10 (vii) of Standing Order No. 163?

*Attendance Book.*

151. Is the attendance regular, and do the entries appear to have been *bonâ fide* made at the time?

*Rain-gauge Register.*

152. Is it properly kept, and is the rain-gauge fixed in a suitable place for accurate registration.

*Register of Patta Transfers.*

153. How many applications for transfer of Revenue registry have been made through Sub-Registrars, and is there any unnecessary delay in the disposal, and, if so, what explanation is forthcoming? *Vide* B.P., No. 367, dated 20th July 1887.

*Minor Irrigation.*

154. Is the register of the sanctioned estimates and allotments maintained in the prescribed form, and are the instructions appended to the form observed?  
 155. Are the rules strictly attended to?  
 156. Are all pencil entries in measurement books inked and all alterations corrected in red ink and attested, and are there any erasures?  
 157. Is the memorandum prescribed for special advances kept?  
 158. Is the register of works kept in the proper form?

B.P., No. 318 (Revenue Settlement, Land Records and Agriculture), dated 3rd September 1887,

*Miscellaneous.*

159. Are corrections in the copy of the Board's Standing Orders pasted up to date, and are the cancelments and modifications of orders noted against the respective orders?

160. Is the file of the Collector's Standing Order sheet complete?

161. The state of the Gazette—

(a) Are the files of the *Fort St. George Gazette* complete?

(b) Are the English and Vernacular Acts regularly filed?

(c) Are the files of the District Gazettes complete?

162. Is the register of papers issued maintained and the receipt taken for such as are removed from the record room?

163. Are the following registers maintained and are they in the forms prescribed?—

(a) Register showing the documents filed in Civil Courts [Board's Standing Order No. 174 (6)].

(b) Security Register [Board's Standing Order No. 165 (7)].

164. Where are the Savings Banks Pass books tendered as security to Government kept? And is there any register maintained for them—Standing Order No. 182 (3)?

PART V.—QUESTIONS RELATING TO THE ABRKARI AND OPIUM  
BRANCHES OF WORK.

*Receipts.*

165. Are the prescribed printed forms of chalans and receipts used, viz., T.T.-7 and T.T.-7A., I.D.-9, D.-12 and D.-13 and O-16?

166. On check of a few receipts of each kind, do the particulars of collection as per receipts tally with the entries in the treasury chitta?

*Demand, Collection and Balance.*

167. Are the demand, collection and balance registers maintained properly and kept up to date?

168. Has the demand against each licensee been correctly calculated and shown in the accounts?

169. Is punctual payment of kists by renters and shopkeepers enforced and are licenses promptly suspended and shops resold in cases of default?

170. What are the arrears now outstanding and have proper steps been taken to recover them?

171. Are the instructions contained in paragraph 68 of the Excise Manual being generally followed?

*Tree-tax.*

172. Does the Treasury officer before accepting payment of tree-tax satisfy himself that the T.T.-6 has been prepared correctly as laid down in paragraph 114 of the Excise Manual?

173. Are T.T. fees when received by village heads promptly remitted to the Taluk Treasury and do the Revenue Inspectors regularly check the counterfoil of T.T.-7A maintained by village heads?

174. Have the counterfoils of T.T.-7A receipts of the preceding tree-tapping season been returned to the Tahsildar and compared with the original receipts? Check a few cases.

175. Is the register of demand and collection under tree-tapping licenses (T.T.-13) properly maintained?

176. Are T.T.-9A statements punctually received from Circle Inspectors? Are the numbers and dates of taluk and village or amsam receipts noted in the remarks column?

177. Are the T.T.-9A statements regularly checked with the taluk T.T.-13 and are the instalments correctly fixed by the Inspectors?

178. Are errors, if any, in the T.T.-9A promptly reported to the Circle Inspectors by the Tahsildar and are these reports promptly replied to by the former?

#### *Opium.*

179. Are the store accounts of opium (Forms O-22 and O-23) kept regularly up to date?

180. Do the quantities shown in the Opium Storehouse Assistant Inspector's letters of advice tally with the entries of receipts in Forms O-22 and O-23?

181. Has the price (cost plus duty) of the quantity of opium shown in Forms O-22 and O-23 as having been issued been regularly credited in the cash accounts and the duty included in the excise demand, collection and balance statements?

182. What stock is left with the treasurer or official opium-vendor?

183. What stock is under Treasury officer's charge?

184. When was stock last actually taken and by whom?

185. When by the Collector or one of his assistants?

186. Was stock taken by the Tahsildar or Deputy Tahsildar on the last working day in September or March last preceding and a report sent to the Treasury Deputy Collector of the district immediately after?

187. Does the stock found at inspection agree with the balances in Form O-23?

188. Is the stock adequate or in excess?

189. Has the Collector's sanction been regularly applied for and obtained for writing off any quantity shown in columns 13 and 14 of Form O-23 as having been written off?

190. Was care taken to see that supplies were made only to independent shopkeepers and licensed druggists?

191. Are the applications for removal being regularly filed (column 5 of Form O-24)?

192. Is information for the preparation of Form O-26 submitted regularly every month to the Collector?

#### *Licenses and Agreements.*

193. Have all licenses been issued before the commencement of the lease or before the end of the first month of the lease and if not what was the cause of the delay and how were the shops worked until the issue of licenses?

194. Are new licenses issued promptly in cases of resales?

195. Are counterpart agreements invariably obtained from the licensees concerned before delivery of the licenses?

196. Are the agreements registered in the case of shops, the annual rental of which exceeds Rs. 1,000?

*Deposits.*

197. Have two months' kists been paid by solvent bidders and four months' kists paid or security bonds (Form G.-32) taken from bidders of doubtful solvency?

198. Are these deposits supported by entries in the deposit registers?

*Miscellaneous.*

199. Is a stock account of dram measures, account books, etc., maintained and their sale-proceeds duly credited in the Treasury accounts and have correct prices been charged?

200. Is a sufficient supply of Abkari and opium forms maintained and are such forms properly accounted for?

201. Are the corrections to the Excise Manual pasted up to date?

202. Are copies of sale lists preserved and a record of resales maintained?

203. Are the counterfoils of permits issued for the transport of liquor, opium and ganja, etc., carefully preserved and are the prescribed printed forms of permits used in these cases?

*Treasury Registers.*

204. Are any subsidiary registers kept in the treasury and has the sanction of the District Treasury officer for keeping them been obtained as required in paragraph 93 of the Sub-Treasury Manual?

(a) What are they?

(b) Are the totals of each subsidiary register entered in the day book on the evening of every day?

PART VI.—QUESTIONS RELATING TO THE EXAMINATION OF  
LOANS ACCOUNTS.

*Registers.*

205. Are all the registers prescribed by the rules framed under the Loans Acts duly maintained and kept up to date?

*Applications for Loans (Form No. 1).*

206. Are applications for loans in the prescribed form?

207. In cases in which land or other immoveable property is offered as security, does the application contain a declaration signed by the applicant or his surety that the statements made therein regarding the nature and extent of encumbrances on the property offered as security are true to the best of his information and belief?

*Register of Applications (Form No. 2).*

208. Are two registers kept in Form No. 2, one for applications under the Land Improvement Loans Act and the other for those under the Agriculturists' Loans Act?

209. Are applications registered in the order of their receipt?

210. Have all pending applications of the previous fasli been brought forward into the registers of the current fasli?

211. How many applications are pending on the date of inspection? Compare the register of applications with the index relating to them, and with the loans business statement (Form No. 21) and note any discrepancy and also obtain the explanation of the Tahsildar for the number of pending cases.

212. If the number of pending applications be numerous, what special measures does the Divisional-officer propose for ensuring their prompt disposal?

213. Is the index to the registers properly maintained and kept up to date?

#### *Disposal of Applications.*

214. Was there any unnecessary delay in the disposal of applications for loans?

215. Do the records of individual cases show that loans were granted only after proper enquiry?

216. Are full particulars given in Form No. 6 by the officer conducting the local enquiry and are his statements in the inspection reports supported by the evidence on record or are his recommendations based on untested information?

217. Do the records furnish evidence of enquiries made by the Tahsildar and Deputy Tahsildar personally into applications?

218. Were loans granted to zamin, inam and ryotwari tenants with the consent of the landlords and has notice in Form No. 3 been issued in all such cases to the landlords?

219. Are the orders refusing or sanctioning loans duly noted in columns 12 and 13 of the register (Form No. 2) and were they also communicated to the applicants in Forms Nos. 3 and 4, respectively?

220. Are duplicate copies of intimations filed in the records of the rejected cases?

221. Were any applications rejected or loans refused except for good and sufficient reasons?

222. Were any applications inconsiderately rejected owing to tender of insufficient security, without giving the applicant the option of taking such reduced amount as is covered by the security tendered? If so, what is the explanation?

223. Were any applications rejected without proper enquiry on the ground of the previous encumbrances not having been fully accounted for?

#### *Loan Order (Form No. 8).*

224. Are orders sanctioning the grant of loans kept in bound volumes and do they bear a serial number for each fasli, and is a separate series of such volumes maintained by each officer authorised to grant loans? (Paragraph 13 of the Subsidiary Instructions.)

225. Have copies of loan orders and the connected records in all cases in which the loan granted exceeds Rs. 100 been submitted to the Divisional-officer for scrutiny and return?

226. In sanctioning loans, have the maximum and minimum fixed in rule I of the rules framed under the Loans Acts been adhered to and also the period of repayment framed under rule V?

227. In cases where loan orders are revised or consolidated, have the original loan orders been cancelled under the initials of the officer granting the loan and have they been recovered from the borrower? (Rule XXVI and paragraph 11 of the Subsidiary Instructions.)

228. Are the amounts of annuity correctly calculated with reference to the table of annuities and entered in the loan orders? Do they tally with those entered in section II of the register of advances and repayments (Form No. 15)? Are recoveries properly marked on the reverse of the loan orders filed in the Taluk office under the initials of the Sub-Treasury Officer? Are payments properly marked on copies of the loan orders granted to borrowers? Send for a few and examine them.

229. Were copies of loan orders under both the Acts and of security bonds under the Agriculturists' Loans Act in cases where immoveable property is hypothecated as security, invariably sent to the Registration offices without delay? Was their receipt acknowledged by those offices? and, if so, have the acknowledgments been filed regularly in the Taluk office?

230. Does the time allowed for the execution of the work according to paragraph 2 (ii) and 2 (iii) of the loan order correspond to the entry in column 6 of section I of Register No. 15?

231. See whether extensions of time granted by the Collector for the completion of a loan work are invariably noted in column 6 of section I of Register No. 15.

232. Have loan orders been issued promptly and correctly and, in cases of delay, what is the Tahsildar's explanation?

#### *Security Bonds.*

233. Are security bonds properly executed in the prescribed forms, viz., 9 (a), (b), 10 (a), (b), and (c) as the case may be?

234. When landed property is taken as security both from the borrower and from a surety or sureties, are separate bonds taken from each of them in forms 9 (a) and 9 (b)?

235. In cases where the security land was transferred by the borrowers to others subsequent to the grant of the loan, see whether a revised loan agreement was taken from the transferee in the form prescribed in B. P., No. 112, dated 5th April 1906.

236. See whether trees and wells situated on the security land are noted on the security bonds.

#### *Registers of daily disbursements and collections (Forms Nos. 13 and 14) and Register of advances and repayments (Form No. 15).*

237. Do the amounts entered in columns 4 and 6 of sections I and II, respectively, of Register No. 15 tally with those shown in column 9 of Register No. 13 and column 10 of Register No. 14 respectively?

238. Is the Register No. 14 kept in two sections, one for the Land Improvement Loans Act and the other for the Agriculturists' Loans Act?

239. Have the daily totals entered in columns 9 and 10 of the registers of disbursements (Form No. 13) and collections (Form No. 14), respectively, been correctly carried to the cash book?

240. Do the monthly totals under the several heads arrived at as per Registers Nos. 13 and 14 tally with the corresponding entries in the Sub-Treasury account for the month concerned?

241. Do the amounts entered in columns 5 to 8 of Register No. 13 tally with those entered in column 4 of section I of Register No. 15?

242. See whether there was any unnecessary delay between the date of sanction of the loan and the date of payment.

243. Are separate daily collections registers maintained in Form No. 14 for each rate of interest?

244. Do the amounts entered in columns 6 to 10 of Register No. 14 tally with those entered in columns 7 and 8 of section II of Register No. 15?

245. See whether the entries made in columns 6 to 9 of section I of Register No. 15 agree with those entered in form No. 29 (Completion report) in Form No. 30 (Inspection report) and in Form No. 30-B (Inspection of wells).

246. Is the interest shown in column 3 of Register No. 15, section II, correct?

247. Has interest been credited first and then the principal?

248. Has proper interest been charged on all instalments or interest of principal and interest overdue?

249. Are the amounts collected correctly apportioned between principal and interest?

[Footnote to Questions Nos. 246 to 249.—The calculation of interest and the apportionment of the collection between principal and interest should be verified at least in 5 per cent. of the cases outstanding in a taluk, the ledger numbers of the cases tested being noted in the inspection remarks of the inspecting officer and his staff.]

250. Have the clerks who made and checked the apportionment placed their initials in columns 13 and 14 respectively of the register of daily collections (Form No. 14)?

251. Are the entries in the registers of daily disbursements and collections and in the register of advances and repayments initialled by the Treasury Officer?

252. Has the balance in column 10 of Register No. 15, section II, been struck after the amount of annuity was fully realised (*vide* paragraph 21 of the circular appended to B.P., No. 21, dated 9th March 1893)?

253. Is Register No. 16 (parts I and II) maintained in separate sections for the Land Improvement and Agriculturists' Loans Acts?

254. Are loans recovered summarily with interest and costs when the borrowers fail to conform to the conditions on which the loans were granted?

255. In cases where the loans have been misapplied, see (1) whether interest is charged at 6½ per cent. and (2) whether full search fees have been recovered as costs from the borrowers.

256. Were the interest and penal interest correctly charged in all closed cases? If not, who is the officer responsible?

257. Are the loans under each act bearing different rates of interest registered separately under each class of loans?

258. Were the amounts of advances made and recoveries effected according to sections I and II of Register No. 15 correctly brought to Posting Statement No. 22?

259. Is the necessary certificate regarding the reconciliation of the monthly Administrative and Treasury figures attached to the monthly *plus* and *minus* memo. (Form No. 20)?

260. Do the balances as per ledger under loans bearing different rates of interest agree with those shown in the *plus* and *minus* memoranda attached to the Treasury account (Form No. 20) as well as in the loans quarterly returns (Form No. 23)? If not, what is the explanation for the variation? Were alteration memoranda submitted in time and was the necessary reconciliation effected?

261. Has the Demand Register No. 17 been verified with the registers of advances and repayments at the commencement of the fasli to make sure that all the loans granted are entered in the register and has the Tahsildar certified to this effect at the end of the demand register?

262. Were the amounts that became due as per register No. 15, section II, brought to register No. 17?

#### *Inspection of Works.*

263. Have Tahsildars, Deputy Tahsildars and Revenue Inspectors been prompt in inspecting loans work?

264. Has the Tahsildar or Deputy Tahsildar inspected a fair percentage of works?

265. See whether any incomplete work is allowed to stand over un-inspected beyond the time originally allowed or even beyond the further extension of time granted under B. P., No. 14, dated 12th January 1904.

266. Was work to the value of the first instalment executed before the second instalment was paid and was certificate of the completion of the work for the first instalment amount taken in such cases in Form No. 29?

267. Are final completion reports always obtained in Form No. 29 and filed with the records of the case?

268. Are posting statements in Forms Nos. 22, 24-A and 24-B properly maintained and are entries made therein on receipt of completion reports in each case?

269. Compare the number of completed works as per these statements with those shown as completed in section I of Register No. 15.

270. Has the number of years for which the work is likely to last been invariably noted in the remarks column of the completion certificate (Form No. 29)?

#### *Security.*

271. Was a reference to the Registration Department made for encumbrance certificates only in special cases in which the Collector or the officer granting the loan deemed it necessary for reasons recorded in writing?

272. Are there many cases in which loans are granted notwithstanding the existence of encumbrances on the land offered as security.

273. Have the previous encumbrances disclosed by the certificates been fully and satisfactorily explained by the applicants by the production of cancelled documents or by some other valid proof?

274. See whether in the case of loans exceeding Rs. 750 the search fees borne by Government in the first instance have been recovered from the borrower.

275. Is the security given in all cases in accordance with rule XI of the rules framed under the Land Improvement and Agriculturists' Loans Acts?



276. In cases where repayment of the instalment is postponed for more than twelve months, was simple interest at 5 per cent. collected as the kist date came round ?

277. Has the Divisional Officer's sanction been obtained in all cases in which repayment of principal and interest is postponed for more than 24 months ?

278. See whether the date of the repayment of each annual instalment is fixed so as to coincide with the date of one of the Land Revenue kists of the district and see whether such kist date is not less than twelve months and not more than twenty-four months from the date of disbursement of the first instalment.

279. Are annual instalments which have been suspended owing to failure of crops or other exceptional calamities charged with simple interest at the rate at which interest is charged on the loan itself ? Were reports in such cases made to the Board and its orders obtained ?

280. Note the arrears of principal and interest outstanding on the date of inspection and whether there is any unreasonable delay in their recovery.

281. Have excess collections been dealt with as per instructions contained in Board's Proceedings, No. 244, dated 29th September 1896 ?

*Recovery of Arrears.*

282. Have coercive measures been promptly taken for the recovery of arrears and have moveables been proceeded against in the first instance ?

283. Was there any delay in the issue of No. 1 demand and in the return of the same ?

284. Was there any delay in the disposal of property attached ?

285. Was there any delay in the attachment and sale of immoveable property ?

286. In the case of immoveable property, was either the land improved or the land offered as collateral security first proceeded against ?

287. Have the several processes been promptly returned by the village munsifs and other officers to whom the execution of the processes was entrusted ?

288. Are process registers Nos. 17, 18 and 19 properly maintained and written up to date ?

289. Are advices of advances made under the Loans Acts in form No. 28 promptly and invariably despatched to the village officers, Revenue Inspectors and Divisional officers concerned ?

290. Are village registers Nos. 31, 31-A and 32 properly and accurately maintained in villages in which loans were granted ? The registers should be sent for from a few villages and checked.

291. Are the entries in enclosure A to register No. 31 supported by the acknowledgments of money by the Treasury officers ?

292. When advances are made on a large scale, is register No. 31 maintained by the karnams and brought up to date and are the collections noted in the remarks column of enclosure A to register No. 31 ?

293. Were the village heads furnished by the karnams with lists of instalments falling due month by month to enable them to make the collections in proper time, and were these lists checked by the officer charged with the duty of maintaining register No. 15 before they were issued by karnams to village headmen ?

294. Are the village remittances of loans collections accompanied by the collection account in Form enclosure A to No. 31 ?

295. Are columns 7 to 9 of this account filled in the Taluk office before money is credited in the Treasury ?

296. Have the clerks who made and checked the apportionment affixed their initials in columns 11 and 12 respectively of this account ?

297. What is the sanctioned allotment for the taluk and what the expenditure up to the date of inspection ?

298. Are the registers of advances and recoveries and the connected loan records carefully preserved and protected ?

299. Are the records kept in a box under lock and key in the sub-treasury room ?

300. Were any records and registers not ripe for destruction destroyed ?

301. When were the records and registers last examined by the Divisional officer ? If not examined in the previous fasli, what is the Divisional officer's explanation ?

#### PART VII.—QUESTIONS FOR THE INSPECTION OF MAGISTERIAL RECORDS.

##### *Magisterial Diary.*

302. Has it been kept up to date and signed by the Magistrate ?

303. Check the entries in the diary with the records of at least six cases and note the result.

##### *Pending Cases.*

304. Does the last monthly statement of pending cases sent up from the office tally with the registers ?

305. Are any cases pending unnecessarily ?

##### *Magisterial Records.*

306. Do the records of each case examined contain judgments where the law requires that they should be recorded ?

307. Have the records been arranged and list prepared according to the orders of the High Court ?

308. Are stamp fees collected according to the rules and are the stamps filed properly punched and duly entered in the Stamp Register ?

309. Are the fines imposed (if any) brought to the fine register and does the latter correspond with the monthly fine statement ?

310. Have the fines been remitted promptly and in full and are treasury receipts forthcoming for all remittances ?

311. Have orders been passed for the disposal of property under section 517, C.P.C., and have the orders been promptly carried out ?

##### *Referred Charge Sheets.*

312. Are any pending unnecessarily ?

313. Have copies of final orders passed by the Magistrate in cases which are ordered to be struck off the file been invariably sent to the Divisional Magistrate ?

*Registers.*

314. Are all the Registers prescribed by the High Court maintained and kept up to date?

*Arms Licenses.*

315. Are the registers kept up to date? And is there any delay in sending on the applications?

316. Are the numbers on the register proportionate to what is known as to the conditions of the taluk; if not what steps have been taken to enforce registration?

G.O., No. 1971, Jud., 27-11-1906.

B.P., No. 62, 27-3-1907.

[1900 Edn.]

[1st quarter 1907—April 1907.]

**Page 753—Appendix II to S.O. No. 194, paragraph 5**  
(List No. II) :

*Insert the following item at the end :—*

64		Principal of the Agricultural College and Re- search Institute, Coimbatore.		The District Gazette of Coim- batore. (B.P., No. 57, 20-2-07.)
				B.P., No. 57, 20-2-07.

[1900 Edn.]

[1st quarter 1907—April 1907.]

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