

MADRAS

Board of Revenue.
Land revenue & Settlement

Special Funds code
5th edn.

SPECIAL FUNDS CODE



*ISSUED UNDER THE AUTHORITY OF THE
BOARD OF REVENUE*

FIFTH EDITION

MADRAS
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PREFACE TO THE FIFTH EDITION.

THE fifth edition of the Special Funds Code is a reprint of the fourth edition embodying all the corrections issued up to date.

2. The Code is now divided into three parts :—

- (i) Manual of Administration and Accounts,
- (ii) Manual on Test Audit by the Accountant-General, and
- (iii) Manual on Test Audit by the Examiner of Local Fund Accounts.

The Articles have been re-arranged and re-numbered to suit the arrangement in this edition.

3. All questions regarding the interpretation of the rules and correspondence relating to errors and omissions in the Code, should be addressed to the Board of Revenue. Addenda and corrigenda slips will be issued from time to time.

BOARD OF REVENUE, LAND }
REVENUE AND SETTLEMENT. }

Secretary.

TABLE OF CONTENTS.

PART I.

MANUAL OF ADMINISTRATION AND ACCOUNTS.

CHAPTER I.—GENERAL.

	ARTICLE
Constitution	1-3
Sanction required for appointments	4-6
Controlling and other establishments	7-9
Special Fund employees not ordinarily entitled to pension	10
Forms to be used	11
Preparation of vouchers	12
Treasury officer's responsibility	13
Payment of bills... ..	14-17
Stationery articles	18
Refunds	19
Contingencies	20
Expenditure on works—	
Selection of works	21
Powers of sanction	22-24
Preparation of estimates	25
Commencement of works	26
Execution of works	27
Supply of funds	28-29
Contract agency	30
Payments to contractors	31-32
Check-measuring officers	33
Departmental agency	34-35
Completion reports	36
Submission of vouchers and accounts to the Huzur office	37-40
Submission of vouchers, etc., to the Audit office	41
Budget	42
Administration report	43
Irrigation Cess Fund—Monthly control statements—Submission to the Board... ..	44
Loss of public money	45
Retention and destruction of records... ..	46

CHAPTER II.—RYOTWARI AND PROPRIETARY ESTATES' VILLAGE SERVICE CHARGES.

Classes of charges	47
Classes of village officers	48
Pay and acting allowances	49
Travelling allowances	50
Taluk office defined	51

	ARTICLE
Instructions to village officers—	
Pay abstracts	52
Disbursement to village officers	53
Undisbursed salaries	54
Arrear claims	55
Payment to village establishments—	
Register of sanctioned scale	56
Audit register of village establishments... ..	57
Register of fines	58
Check register	59
Monthly list of payments	60
Procedure to be followed in the taluk office—	
Grouping of villages for purpose of payment	61
Passing of pay bills	62
Payment of bills at the treasury	63
Payment of bills from kists	64
Completion of the audit register	65
Compilation of accounts—	
Monthly accounts to be rendered by the taluk office	66 67

CHAPTER III.—IRRIGATION CESS FUND.

Constitution	68
Districts where it exists	69
Classes of revenue	70
Cess on lands	71
Fees... ..	72
Contributions from private individuals	73
Rent of trees, sale-proceeds of leaves, etc.	74
Miscellaneous	75
Contributions	76
Mode of drawing funds	77
Application of funds	78
Classes of officers	79
Entertainment of channel establishments	80
Village accounts and returns	81
Taluk accounts	82
Channel establishments—	
Register of sanctioned scale	83
Payments	84
Register of Irrigation Cess Fund works	85

CHAPTER IV.—CATTLE POUND ACCOUNTS.

A. Provisions of the Cattle Trespass Act, I of 1871—	
Establishment of pounds	86
Persons empowered to impound cattle	87-88
Procedure on cattle being impounded	89
Fines	90

	ARTICLE
A. Provisions of the Cattle Trespass Act, I of 1871—<i>cont.</i>	
Feeding charges	91
Collection of fines and feeding charges...	92-93
Report to the station-house officer, etc.	94-95
Claims before sale	96
Disposal of cattle	97-99
Remittance of sale-proceeds of cattle ..	100
Register of cattle sold, etc.	101
Procedure in cases of alleged illegal seizure ...	102
B. Rules under the Cattle Disease Prevention Act II of 1866—	
Intimation of disease	103
Removal to the hospital pound	104
Persons who can impound cattle	105
Charges for feeding and treatment	106
Disposal of cattle	107
C. General rules—	
Classes of revenue	108
Sundry receipts, etc.—	
Sale-proceeds of manure, etc.	109
Fines	110
Fees	111
Application of funds	112
Classes of officers	113
Appointment of pound-keepers	114-115
Leave allowances	116
Punishment of pound-keepers	117
Appointment, leave, etc., of kavalgars or sweepers ..	118
D. Pound-keeper's accounts—	
Closing of accounts	119
Scale of remuneration—	
Pound-keepers	120
Inferior servants	121
Collection of manure	122
Sale of manure, trees, etc.	123
Remittance into treasury	124
Report on death of cattle	125
Submission of accounts to the taluk office	126
Disbursement of commission	127
Supply of forms	128
Claims for feeding charges in special cases	129
Construction and repair of pounds	130
E. Procedure in the taluk office—	
Check of pound accounts—	
Receipt of accounts	131-132
Scrutiny of pound accounts	133
Cattle undisposed of	134
Amounts to be transferred to deposits	135
Surplus sale-proceeds of impounded cattle	136

	ARTICLE
E. Procedure in the taluk office— <i>cont.</i>	c
Objections on pound accounts	137
Completion of check	138
Adjustment of deposits	139
Sundry receipts	140-142
Payments—	
Clerks	143
Payment of commission	144-145
Rewards to impounders	146
Hospital charges	147
Refunds of revenue	148
Feeding charges	149
Liability of pound buildings to taxation	150
Compilation of accounts	151
Stock register of receipt forms	152
Supply of forms	153

CHAPTER V.—AUDIT—GENERAL.

General principles of audit	154
Responsibility for overpayments	155-156
Recoveries of overpayments	157-159

CHAPTER VI.—AUDIT OF THE RYOTWARI AND PROPRIETARY ESTATES' VILLAGE SERVICE CHARGES.

Charges—	
List of payments	160
Register of sanctioned scale	161
Pay abstracts	162
Consolidated abstract of payment to village establishments	163
Construction and repair of chavadis, etc.—	
Register of works	164
Audit of vouchers for works	165
Contingencies, etc.	166

CHAPTER VII.—AUDIT OF THE IRRIGATION CESS FUND ACCOUNTS.

Channel establishment—	
Establishment audit register	167-168
Temporary establishment	169
Checking of establishment bill	170
Posting of audit register	171-172
Arrear bills	173

CHAPTER VIII.—AUDIT OF CATTLE POUND ACCOUNTS.

Pound accounts... .. .	174-175
Examination of pound accounts	176
Sundry receipts	177
Payments	178
Extract from register of cattle undisposed of	179

TABLE OF CONTENTS

ix

CHAPTER IX.—GENERAL RULES AS TO PROCEDURE AFTER AUDIT.

	ARTICLE
Audit enforcement	180
Review of audit... ..	181-182
Objections on vouchers, etc.	183
Preparation of objection statement	184
Money columns in objection statement	185
Items awaiting final clearance	186-187
Despatch of objection statements	188-189
Return of objection statements	190-192
Adjustment register	193-195
Abstract of objections	196
Closing the objection statements	197
Certificate of audit	198
Removal of objections	199-201
Cases of special difficulty	202-204
Responsibility of treasury deputy collector	205
Quarterly review	206-207
Compilation of accounts	208

CHAPTER X.—INSPECTION OF TALUK AND POUND ACCOUNTS.

Taluk accounts	209-210
Pound accounts	211
Examination of accounts by revenue divisional officers	212

PART II.

MANUAL ON TEST AUDIT BY THE ACCOUNTANT GENERAL.

CHAPTER XI.

Audit Agency	213
General principles of audit	214

PART III.

MANUAL ON TEST AUDIT BY THE EXAMINER OF LOCAL FUND ACCOUNTS.

CHAPTER XII.—IRRIGATION CESS FUND ACCOUNTS.

Vouchers, demand, collection and balance and financial statements	215
Demand, collection and balance statements... ..	216-217
Financial statement	218
Channel establishments	219
Construction and repairs of channels, etc.	220
Cash book	221
Cheque books	222
Pass books	223

TABLE OF CONTENTS

APPENDICES.

	PAGE
APPENDIX A.—Form A.—Stock register of furniture supplied to village chavadis and courts to be maintained in taluk offices	71
Form B.—Inventory of articles of furniture supplied to village chavadis and courts to be maintained in village chavadis and courts	71
APPENDIX B. List showing the records to be retained or destroyed	72-73
APPENDIX C.—Instructions for the grant of travelling allowance to karnams undergoing training in survey schools... ..	74
APPENDIX D.—List of villages in the case of which the pay of village establishments is remitted by postal money order at Government expense	74-76
APPENDIX E.—List of localities in which special enhanced rates of fines have been prescribed under section 12 of the Cattle Trespass Act, I of 1871, as amended by the Cattle Trespass (Amendment) Act, XVII of 1921... ..	77-83
APPENDIX F.—List of villages the pound-keepers of which have been permitted to remit pound collections by postal money order to the taluk treasury at Government expense	83-84
APPENDIX G.—Questions relating to payments to village officers and administration of Special Funds, etc.	84-86
FORMS	87-192

PART I
MANUAL OF ADMINISTRATION AND ACCOUNTS

SPECIAL FUNDS CODE.

PART I.

MANUAL OF ADMINISTRATION AND ACCOUNTS.

Chapter I.—General.

Constitution.

1. The Irrigation Cess Fund is the only Special Fund of the Madras Presidency.

2. The Cattle Pound and Ryotwari and Proprietary Estates' Village Service transactions are merged in the general revenues, and do not constitute separate funds, though they are termed Special Funds where necessary, for the purpose of the rules in this Code. They are for special reasons checked and audited in the manner laid down in Article 213 of this Code.

3. The administration of these funds is vested in Collectors of districts and the District Magistrates subject to the general control of the Board of Revenue. Tahsildars or deputy tahsildars in independent charge are in immediate executive charge of these funds within their respective jurisdictions.

Sanction required for appointments.

4. When a change, temporary or permanent, is proposed in the establishment of a village or villages, the grounds of the proposal should be fully explained to the Board of Revenue with a statement in Form 8 in the Madras Financial and Account Code, Volume I. This statement should give full particulars of the classes of village offices affected in each taluk. For each taluk not affected, lump figures showing totals of the number and cost of offices should be given separately. The proposition statement should be forwarded to the treasury deputy collector as auditing officer for verification of the figures in the column headed "Present scale" before submission to the Board of Revenue. For further instructions on the subject of the preparation of proposition statements, see Article 100 of the Madras Financial and Account Code, Volume I.

NOTE.—The powers of the Board of Revenue to sanction the revision of village establishments are embodied in Appendix 5-C to the Madras Financial and Account Code, Volume II.

5. The same procedure should be followed in the case of the Irrigation Cess Fund establishments also except that the application should be submitted finally to the Board of Revenue which, under Government of India letter, No. 486, Revenue and Agriculture, dated the 27th February 1899, is empowered to sanction any establishment at the cost of the Irrigation Cess Fund, subject to the usual restrictions applicable to appointments payable from Imperial or Provincial Revenues.

NOTE.—Collectors have power to sanction temporary appointments payable from the Irrigation Cess Fund without limit, provided there is budget provision.

6. In the case of cattle-pounds, the District Magistrate is empowered to fix the scale of establishment required for a pound, provided the persons concerned are paid within the limits prescribed in Articles 120 and 121. If in any case the scale referred to has to be exceeded, the sanction of the Board of Revenue should be obtained.

Controlling and other establishments.

7. Such clerks, etc., as are necessary for the control of the Special Fund transactions will, with the sanction of Government, be entertained in the taluk office, as well as in that of the Collector and the Board of Revenue.

8. In the case of clerks entertained in deputy tahsildars' offices solely in connexion with pound accounts, the whole of their pay and allowances will be debited direct to "Cattle pounds."

9. Special Fund clerks should not, as a rule, be required to travel on other than purely Special Fund duty, but when it is necessary, on administrative grounds, that they should so travel, their travelling allowance should be charged to general revenues and not to Special Funds. A similar rule applies to clerks of other branches accompanying treasury officers on general tours of inspection.

Special Fund employees not ordinarily entitled to pension.

10. Persons who are purely employees of the Special Funds are not entitled to pension. This rule does not apply to clerks and others entertained in the taluk or Collectors' offices, or in the controlling offices at the Presidency.

1. Clerks entertained in the taluk and Collectors' offices are entitled to claim pension from Provincial Revenues only from the date of the last reorganization, which varies with each district. For service rendered prior to that date, the claims will be considered on their merits, as they arise, the pensions granted, if any, being debited to the several sources from which the clerks, etc., were formerly paid. (Vide G.O. No. 335, Revenue, dated 12th May 1894.)

Forms to be used.

11. The prescribed printed forms should be invariably used and care should always be taken to keep a sufficient stock in hand. Except in the cases mentioned in the note below, forms should be obtained from the Superintendent, Government Press, Madras, on indent. No changes in the form can be made and no new forms introduced without the sanction of the Board of Revenue which should be obtained through the Accountant General or the Examiner of Local Fund Accounts.

1. Forms Nos. 1 to 20 and 34 to 56 are included in the list of Revenue forms to be supplied by the Superintendent of Stationery and indents for the supply of these forms should accordingly be forwarded to the Superintendent of Stationery in accordance with the rules contained in Chapter XII of the Madras Stationery Manual, Volume I.

2. The forms used for the Irrigation Cess Fund should be obtained from the Superintendent, Government Press, Madras, on payment.

Preparation of vouchers.

12. The following points should be noted in connexion with the preparation of vouchers:—

(a) The amount of each voucher should be entered in words as well as in figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be “Rupees . . . only” or “Rupees . . . annas . . . etc.,” the written amount filling the *whole* space between “Rupees” and “only” or “annas.”

(b) All corrections and alterations in vouchers should be attested by the initials of the officer drawing the bill, or of the person signing the receipt, while those in the pay order must be attested in the same way by the treasury officer. No document bearing an erasure can be accepted.

(c) In the case of miscellaneous purchases, the suppliers' own bills, if any, should be attached as sub-vouchers to the bill drawn by the officer concerned, and the nature of the charges should be briefly described in the latter. Sub-vouchers of Rs. 10 and below in amount need not be attached to bills for office contingencies.

Treasury officer's responsibility.

13. The treasury officer is responsible for seeing that all sums paid into the treasury to the credit of any of the Special Funds are duly brought to the credit of the fund concerned and that no payment is made otherwise than on a bill in proper form duly signed by an officer entitled to draw it.

Payment of bills.

14. The amount of any bill will be paid only to the rightful claimant, or to the person (if any), to whom the bill has been duly endorsed by him, and the payee, at the time of receiving the money, will be required to acknowledge receipt thereof on the bill. A stamped receipt is necessary when the payment exceeds Rs. 20, whether it be on account of an original claim, or a refund. Unstamped receipts are not validated by being subsequently stamped, and fresh stamped receipts will therefore be required in such cases.

1. When a payee signs in vernacular, he should also note on the bill, in the same vernacular, the amount received.

15. Before paying a bill the sub-treasury officer should see whether he has received any retrenchment order from the treasury deputy collector, in his capacity as auditor, and should make such deduction from the bill as he may have been called upon to do.

16. The special sanction of the Collector is necessary for the payment of claims to all arrears of pay or allowances due to Special Fund establishments which are left undrawn for more than six months, while in the case of amounts left undrawn for more than one year, the special sanction of the Board is necessary. In the latter case, the application for sanction should be accompanied by a report from the Collector, stating whether, in his opinion, the claim has been established

and may be paid. Claims other than those relating to pay and allowances require the sanction of the Collector, if not preferred within six months.

NOTE.—(1) The periods of six months and one year mentioned in the above rules should be calculated from the dates on which the claims fell due with reference to the retrospective orders sanctioning appointments or payments and not from the dates on which they were preferred or claimed before the receipt of sanction.

(2) The term "pay and allowances" occurring in the Article includes "travelling allowances."

17. Arrears of pay and allowances which remain undrawn for more than one full account year should be listed and the amounts treated as lapsed and deducted as a separate entry at the foot of the statement in Form 16. The lists should be carefully filed and any application for the sanction of the Board under Article 16 should be accompanied by this list:

Stationery articles.

18. No expenditure should be incurred for Special Funds for the purchase of stationery articles in the local market or on printing at private presses without the sanction of the Board of Revenue. Stationery articles required for these funds should be included in the Collector's annual indent to the Superintendent of Stationery. Collectors should submit a statement annually to the Superintendent of Stationery in the form prescribed by that officer showing the cost of supplies of stationery to the Irrigation Cess Fund. On receipt of information of the cost from the latter officer, the Accountant-General will adjust it in the books of his office and communicate the same to Collectors for inclusion in their administrative accounts.

Refunds.

19. In the case of Irrigation Cess Fund, divisional officers are authorized to sanction the refund of all sums which clearly do not appertain to the fund, but all cases in which there is any doubt should be referred to the Collector who is permitted to decide such claims except in cases where he himself thinks a reference to the Board is necessary. The sums to be refunded will be drawn by the Collector from the treasury on cheques. The claim for a refund should be prepared in Form No. 21.

Contingencies.

20. All contingent charges should be drawn on bills in Form No. 2. In the case of charges which require the special sanction of higher authority, the necessary orders should be invariably obtained before payment and should be quoted on the bill. Municipal or union taxes on chavadis and pounds subject to the exception referred to in Article 150 should also be drawn on contingent bills supported by the receipts of the Chairmen, etc.

1. In the case of union taxes the amounts may be adjusted at the treasury instead of being paid in cash, if found convenient.

2. Tom-tom charges need not be separately charged for except in cases where the sale-proceeds do not cover the charges.

3. Collectors are authorized to supply karnams at the expense of the State with survey instruments in accordance with the scale laid down in Appendix XI to Board's Standing Order No. 34-A. The period of wear and tear fixed for each class of instrument is given in the same Appendix. Fresh instruments will not be supplied at the end of the period fixed for wear and tear as a matter of course, as many of the articles may be found quite serviceable at the end of those periods. The period of wear and tear has been fixed merely as a guide. Fresh articles will be supplied if the period fixed has been exceeded and the article is certified to be unserviceable. Renewals found necessary before the expiry of the period should ordinarily be at the karnam's cost. If by bona fide accident or unavoidable hard and continuous use, an article becomes unserviceable before the expiry of the period fixed, such article may be replaced at Government cost with the special sanction of the divisional officer. Spare brass indices for chains should always be supplied at Government cost.

4. Collectors are empowered to supply furniture to village chavadis and courts in accordance with the scale laid down in G.O. No. 760, Revenue, dated 16th March 1908, subject to budget provision.

Before sanctioning, they should satisfy themselves—

- (1) that the court is held in a village chavadi or building rented for the purpose ;
- (2) that the average number of suits filed in the court during the previous three years is not less than sixty per annum ;
- (3) that if the civil work should fall short of the above minimum, the magisterial work done by the village munsif in the capacity of village headman is fairly heavy ; and
- (4) that persons who generally resort to the village court are accustomed to use such furniture and likely to appreciate it.

The cost in such cases should be debited to "Other charges—Other charges" under "22. o. General Administration—Other establishments—B. Ryotwari Village Service or C. Proprietary Estates Village Service" as the case may be. They are also authorized to sanction the supply to village bench courts of almirahs instead of record boxes when they think they are absolutely necessary. The Board of Revenue is empowered to sanction, where necessary, subject to budget provision, the supply of furniture to village courts in excess of the scale prescribed in G.O. No. 760, Revenue, dated 16th March 1908.

An inventory of the articles of furniture supplied to village chavadis and village courts should be maintained both in the taluk and deputy tahsildars' offices and also by the village munsifs and presidents of village courts. The register to be maintained in the taluk and deputy tahsildars' offices should be in Form A given in Appendix A. The inventory to be maintained by the village munsifs or presidents of courts should be in Form B given in the same Appendix.

The inventory maintained by village munsifs for chavadis in ryotwari areas should be checked by revenue inspectors, when they inspect the karnam's survey instruments. They should certify that the articles supplied are forthcoming and are in good condition. The inventory should also be verified at the time of jamabandi to see whether all the articles have been brought to account. In zamindari taluks where there is no regular jamabandi, the inventories should be verified by taluk officers during their tours.

5. Tahsildars and deputy tahsildars in independent charge are empowered to grant certificates accepting municipal or union rates and taxes levied on pounds and chavadis.

6. Collectors are empowered to sanction renewals of belts and badges in districts where it has been the custom to supply them to talajaris and vettis. Belts may ordinarily be renewed at intervals of not less than two years, but Collectors may, at their discretion, sanction renewals where necessary.

7. A register in the form R.F. XXIX—45 should be maintained exhibiting periodical and recurring charges (e.g., municipal and union taxes) with a view to avoid double payments.

Expenditure on works.

Selection of works.

21. The selection of works primarily rests with tahsildars, or deputy tahsildars in independent charge, who should submit estimates in Form No. 3 to the divisional officer for the necessary sanction. In cases where the divisional officers are not competent to sanction, the estimates should be scrutinized and countersigned by them before submission to the higher authorities.

Powers of sanction.

22. Divisional officers may sanction estimates for village chavadis, talaiyari huts and pounds up to a limit of Rs. 250 in each case, and deviations and excesses in estimates whether sanctioned by themselves or by the Collector, provided that the total outlay is not increased by more than 10 per cent or Rs. 50 whichever is less and that there are savings to meet the excess under other works in the same revenue division.

Tahsildars and deputy tahsildars in independent charge may sanction estimates for and execute petty and urgent repairs up to a limit of Rs. 25 in each case and subject to the condition that the total outlay in the taluk or the deputy tahsildar's charge does not exceed an annual allotment assigned for the purpose.

All other estimates up to Rs. 1,000 and other deviations require the sanction of the Collector provided the extra expenditure, if any, is met by a re-appropriation of the budget grants under competent sanction.

NOTE.—The limit of Rs. 1,000 prescribed in the last sub-paragraph does not apply to the districts of South Kanara, Malabar and the Nilgiris and the Agency tracts of Ganjām, Vizagapatam and East Gōdāvari where Collectors may sanction estimates for village chavadis up to Rs. 1,250.

(G.O. Mis. No. 1163, Revenue, dated 23rd June 1930.)

23. All estimates for original works and repairs which are to be executed by the Revenue Department and chargeable against the Irrigation Cess Fund, require the sanction of the Collector. In the case of masonry works, the estimates and plans should be previously approved by the Executive Engineer, Public Works Department. In the case of works for which a grant-in-aid from "15. Irrigation Works—Works for which neither capital nor revenue accounts are kept—Public Works Department" is made, estimates will be prepared and sanctioned by the Public Works Department.

24. Abstracts of all sanctioned estimates should be furnished to the treasury deputy collector for purposes of audit.

Preparation of estimates.

25. The estimate should consist of a specification of the nature and extent of the work, a detailed statement of the measurements and quantities of the different descriptions of work and an abstract showing the total estimated cost of each item.

Commencement of works.

26. No work should ordinarily be commenced until the estimate for it has been passed, and an allotment made by the proper authority, nor should the amount of the allotment granted be exceeded without proper sanction. In the case of urgent repairs, or repairs the cost of which is very trifling, the works may be executed on the responsibility of the tahsildar or deputy tahsildar in independent charge, who should at once take steps to obtain the requisite sanction after submission of proper estimates.

Execution of works.

27. Works are ordinarily carried out by the Revenue Department either by contract or departmental agency, under the direct supervision of the revenue inspector, minor irrigation maistry or channel superintendent and the tahsildar or deputy tahsildar or in zamindari taluks where there are no revenue inspectors, the village headman, unless he is the contractor under Article 30. Works appertaining to the Irrigation

- Cess Fund may also be entrusted to the Public Works Department, which should give every assistance in its power when applied to for advice or co-operation.

Supply of funds.

28. The sums required for expenditure on works appertaining to the Irrigation Cess Fund and proposed to be carried out by the Public Works Department as contribution works will be provided in the budget estimate of the Irrigation Cess Fund and placed at the disposal of the Public Works Department in accordance with the rules in the Madras Public Works Account Code, paragraph 474, and rule I under paragraph 470.

1. Subject to the provisions of paragraph 210 of the Madras Public Works Department Code, a fixed charge of 15 per cent—12½ per cent for establishment, 1½ per cent for tools and plant and 1 per cent for audit and account establishment—on works outlay should be provided for in the budget in the case of all works carried out by the Public Works Department on behalf of the Irrigation Cess Fund.

29. In the case of works to be carried out by the Revenue Department the full amounts of the sanctioned estimates will be placed at the disposal of the tahsildar, or deputy tahsildar in independent charge, on the written authority of the officer sanctioning the estimates, provided that in the case of divisional officers the aggregate amount of payments authorized by them shall not exceed the allotments specifically placed at their disposal by the Collector. Sums may be drawn against these amounts as required for disbursement, and adjusted by the submission of detailed bills in the prescribed forms. In emergent cases, however, the required amounts may either be disbursed from the general permanent advance with the tahsildars, etc., and subsequently recouped, or drawn on contingent abstract bills, and adjusted by the submission of detailed bills marked "Not payable at the treasury." The several amounts drawn or spent should be recorded in a register in Form No. 4 to be kept for the purpose in the taluk office.

Contract agency.

30. In the case of works which it is proposed to execute by contract, tenders should, as far as possible, be invited in an open and public manner, but other things being equal, preference should be given to the headmen or other residents of the villages in which the works are to be carried out. If considered necessary, a contract agreement may be taken in Form No. 5 for their due execution.

Payments to contractors.

31. Advances to contractors should be avoided as far as possible, but if they are found to be absolutely necessary, arrangements should be made for their early adjustment by the submission of detailed vouchers immediately on the completion of the work. Outstandings should be cleared before the end of the year whenever possible. When advances are made, they should be drawn on contingent abstract bills (Form No. 2), and an acknowledgment, stamped when necessary, should be obtained from the contractor at the time of payment.

1. Officers who make advances will be held responsible for their eventual recovery or adjustment.

2. All advances should be noted in the register in Form No. 4 with a view to their early adjustment.

32. When the work has been completed, a bill for the whole work, showing the measurements, the quantities and rates, as well as amounts, should be prepared in Form No. 6 by the officer in charge, and forwarded to the taluk office for payment or adjustment. In the case of petty repairs where no measurements are feasible, the officer in charge should certify on the bill that the work done is worth the amount paid for it. Except in such cases payments for unmeasured works are prohibited.

1. The amounts provided in the estimates for "sundries" or "contingencies" should not be paid to contractors in the absence of details of the work said to have been turned out.

Check-measuring officers.

33. (i) New works and repairs relating to cattle-pounds and village chavadis situated in ryotwari or zamindari tracts which cost not more than Rs. 10 may be finally admitted on the measurement of the village or other officer in charge.

(ii) Similar new works and repairs which cost more than Rs. 10 but not more than Rs. 100 should be check-measured by the revenue inspector and passed for payment on bills countersigned by him.

(iii) Similar new works and repairs which cost more than Rs. 100 should be check-measured by the tahsildar or deputy tahsildar and passed for payment on bills countersigned by him.

(iv) Works carried out under the direct charge of the executive subordinates of the Local Fund Public Works Department should be check-measured by the Engineer or the Assistant Engineer, as the case may be.

(v) The fact of check-measurement should invariably be noted either in the space set apart for the purpose in Form No. 6 or in column 9 of Form No. 7 with a quotation of the date or dates on which the check-measurement was actually performed. In cases where part payment is made before the completion and check-measurement of a work, one-tenth of the total value of the work done will be retained as security for its proper execution. This will be paid only after completion, and check-measurement, if necessary.

(vi) *New works and repairs executed at the cost of the Irrigation Cess Fund.*—Bills for such works may be passed on the signature of the tahsildar (or deputy tahsildar) who is responsible for the general supervision of the work and the general accuracy of the charges. These will be passed for payment by the Collector and cheques issued. Divisional officers should from time to time satisfy themselves that the work charged for has been properly done.

Departmental agency.

34. When work is executed by departmental agency, Nominal Muster Rolls in Form No. 8 should be used for recording the attendance of the labourers, while petty purchases of materials should be billed for in Form No. 2. Nominal Muster Rolls should be drawn up in conformity with the rules printed on the reverse of the form, and payments should be made in the manner explained in the following Article.

35. Payments to labourers should be made in the presence of, and witnessed by, the officer of highest standing available, who should certify to the payments by placing his initials in the proper column of the roll against each labourer, or group of labourers, as well as by signing the certificate at the foot of the form.

1. When any individual payment exceeds Rs. 20, a stamped receipt should be obtained.

Completion reports.

36. When a work is completed which has been executed either in whole or in part by departmental agency, a completion report should be prepared in Form No. 7 by the tahsildar or deputy tahsildar, and submitted to the divisional officer for countersignature and transmission to the treasury deputy collector. In the case of works executed entirely by contract, the check-measurement certificate on Form No. 6 (Article 33) will suffice.

1. In the case of all original works the divisional officer should, before countersigning the completion report scrutinize the total expenditure and satisfy himself that the work has been properly executed. In the case of repairs a percentage only need be tested.

Submission of vouchers and accounts to the Huzur office.

37. No separate treasury account need be prepared for any of these funds in the taluk office as the transactions are included in the general treasury account.

38. All vouchers, except pay abstracts of village officers and extracts from pound registers upon which commission is paid to pound-keepers, should be sent by the taluk office to the Huzur with daily lists of payments, as the transactions occur. The pay abstracts of village officers should be submitted to the Huzur office at the end of the month, accompanied by lists of payments in Forms Nos. 14 and 15, and by the consolidated abstract of payments in Form No. 17, together with sale-lists, etc., for miscellaneous receipts, if any. The extracts from pound registers, together with foils of receipts, should be similarly submitted with the following returns:—

(i) Consolidated statement in Form No. 46 with extract registers and sub-vouchers.

(ii) Statement of deposits adjusted (Form No. 45).

39. As regards the Irrigation Cess Fund, the vouchers are passed for payment by the Collector. Monthly statements in Forms Nos. 29 and 30 should be prepared in the taluk office from the registers prescribed in Article 82, etc., and sent to the Huzur office. Form No. 29 should show the demand, collection and balance of the several channels, the names of which, together with the particulars of the revenue concerned, such as "cess," "fees," "rents of trees," etc., should be entered in column 2 thereof, while in Form No. 30 should be recorded their total receipts and charges, together with the opening and closing balances.

40. The monthly returns and pay abstracts mentioned in the preceding Articles should be despatched so as to reach the Huzur office not later than the first day of the succeeding month, except in the month of March, when the sub-treasury accounts are closed on the evening of the 31st.

Submission of vouchers, etc., to the Audit office.

41. On receipt in the Huzur office of the several returns and vouchers, the numbers and amounts of the latter should be compared with the entries in the covering lists, and any documents found wanting at once called for. The returns and vouchers should then be handed over without delay to the Audit Branch, together with any vouchers paid at the Huzur treasury. The return of paid vouchers or other

defective documents in original from the audit office is strictly prohibited except under exceptional circumstances such as for reference in a judicial or departmental enquiry.

Budget.

42. An annual estimate of the anticipated receipts and proposed expenditure of the Irrigation Cess Fund and the Proprietary Estates and Ryotwari Village Service Charges and Cattle Pounds should be prepared in the Huzur office in the respective form mentioned below in accordance with the rules governing the preparation of budget estimates of the public income and expenditure, and any special orders passed by the Board in that connexion. The estimates should be forwarded so as to reach the Board of Revenue on or before the date mentioned against each for revision and consolidation, and submission to Government:—

Fund.	Number of Form to be used.	Due date.
Ryotwari Village Service Charges	19	5th August.
Irrigation Cess Fund (Receipts and Charges) ...	32	1st September.
Cattle Pound Account (do.) ...	48	5th August.
Proprietary Estates' Village Service Charges ...	20	5th August.

The estimates, as approved and passed by Government, will be regarded as the fixed appropriation for the fund during the ensuing year, subject to such transfers and additional allotments as may be sanctioned from time to time by the competent authority.

NOTE.—With a view to obviate any inconvenience that may be caused by the late intimation of the amounts of allotments sanctioned for the several districts under "Construction and repair of cattle pounds and village-courts and chavadis," Collectors are authorized to distribute allotments under the two heads in anticipation of the distribution of the sanctioned budget amounts up to a limit of 75 per cent of the average expenditure during the previous three years and not exceeding 75 per cent of the provision made in the district budgets, whichever is less.

Administration report.

43. A separate triennial administration report will be prepared in the Huzur office for cattle pounds and submitted in time to reach the Board not later than the 15th August, accompanied by a statement showing the heads prescribed in Form No. 56 and the transactions under them both for the triennium under report and the previous year.

In the case of the Irrigation Cess Fund, however, annual statements in Form No. 57 should be submitted in time to reach the Board not later than the 15th August.

Irrigation Cess Fund—Monthly control statements—Submission to the Board.

44. Collectors of the districts in which the Irrigation Cess Fund system exists should submit to the Board of Revenue statements of receipts and charges in Form No. 33 so as to reach it on or before the 15th of every month. The figures in the statements should before submission be verified with the treasury accounts and the necessary certificate to that effect signed.

Loss of public money.

45. The Collector should send immediate notice to the Board of any defalcations or losses of departmental revenues or receipts, whether paid into a Government treasury or sub-treasury or not, or any serious account irregularity in any office under his control or defalcations or misappropriations committed by village officers, or, losses due to accidents or thefts in village officers' houses, or, while money is in transit to a treasury. A copy of the report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible, should, at the same time, be forwarded to the Accountant General under Article 72 of the Madras Financial and Account Code, Volume I, except in petty cases where the amount involved does not exceed Rs. 200 and there are no important features which merit detailed investigation and consideration. Subject to the same exceptions, the Board should send to Government immediate notice of any embezzlement or serious account irregularity in any office under it. When the matter has been fully enquired into, there should be forwarded to the Accountant General except in the petty cases referred to above, a further and complete report of the nature and extent of the loss showing the errors or neglect of rules, by which the loss was rendered possible, and the prospect of effecting a recovery. A copy of this report should also be submitted to the Board, which should, in all cases in which it has sent notice of an embezzlement or irregularity as directed above, submit to Government a copy of the detailed report received by it on the causes or circumstances which led to the defalcations, the steps taken to prevent their occurrence and the disciplinary action proposed as regards the officers responsible after the completion of the enquiry. Even in cases where the loss involved does not exceed Rs. 200 the Collector should institute the necessary enquiry and take steps for the recovery of the amount lost to Government. When the money lost or embezzled is irrecoverable, the amount should be included in the quarterly statement of irrecoverable arrears—with a brief explanation of the reason for thus dealing with it.

Retention and destruction of records.

46. Appendix B shows what records are to be retained and what are to be destroyed as also the periods after which they should be destroyed.

NOTE.—Old records of an account nature which under the rules are due for destruction may be sold without being torn up or soaked.

Chapter II.—Ryotwari and Proprietary Estates' Village Service Charges.

Classes of charges.

47. The classes of Ryotwari and Proprietary Estates' Village Service Charges and the heads to which they are debited in the Provincial Treasury Accounts are as follows:—

Ryotwari village service.

Charges.	Head of account.
Pay of establishments	22. o. General Administration—Other Establishments—B. Ryotwari Village Service—o.B. 1. Pay of Establishments—Voted.
Travelling allowances and Jamabandi allowances.	Do. o.B. 2. Allowances—Voted—Travelling allowances, Jamabandi allowances.
Rates and taxes	Do. o.B. 3. Other charges—Non-voted—Petty Construction and Repairs—Rates and taxes.
Honoraria	Do. Other charges—Voted—Honoraria—Batta for guarding railway lines during the visits of high personages.
Charges on account of construction and repair of chavadis.	Do. Other charges—Voted—Petty construction and repairs.
Rents and other contingencies ...	Do. Other charges—Voted—Other charges.

Proprietary estates' village service.

Charges.	Head of account.
Pay of establishments	22. o. General Administration—Other Establishments—C. Proprietary Estates' Village Service—o.C. 1. Pay of Establishments—Voted.
Rates and taxes	Do. o.C. 2. Other charges—Non-voted—Rates and taxes.
Charges on account of construction and repair of village chavadis and tanahs.	Do. Other charges—Voted—Petty construction and repairs.
Allowances and contingencies ...	Do. Other charges—Voted—Other charges—Allowances and contingencies.

Classes of village officers.

48. The following are the classes of village officers who are paid in full from Provincial Revenues by whatever designation they may be known locally, viz.—

- (i) Village munsifs (headmen).
- (ii) Monigars or assistants to the munsifs for collection work.
- (iii) Karnams.
- (iv) Assistant karnams.
- (v) Nirgantis.
- (vi) Talaiyaris or tandalgars.
- (vii) Vettis or totis.

Pay and acting allowances.

49. The rules laid down in the Fundamental Rules as regards pay and acting allowances do not apply to village officers. When a substitute is appointed during the absence of the permanent incumbent on leave or suspension, the whole pay of the office shall be disbursed to the substitute. When a karnam or headman discharges the duties of the same office in two or more villages or of another office in the same village in addition to his own, he may with the sanction of the divisional officer, be granted the full pay of all the offices in question for a period not exceeding three months from the date when the arrangement begins. The three months' limit applies not only to cases when the same officer continues in charge for a period exceeding three months but also to cases in which different officers hold charge. The arrangement of placing a village officer in additional charge for a period exceeding three months should, as far as possible, be avoided.

1. The above rule applies also to talaiyaris in proprietary estates. For the purposes of this Article, the offices of monigar and headman and of assistant karnam and karnam in the same village will be considered different offices.

2. Collectors are empowered to sanction the payment of salaries due to suspended or dismissed village officers restored on appeal, provided that the extra cost involved in any one case does not exceed Rs. 500 and the period during which the officer has been out of employ does not exceed six months.

3. The general principle contained in rule 54 of the Fundamental Rules is applicable to the case of village officers. Each case should be dealt with on its merits, the authority restoring the village officer on appeal deciding whether he should receive any pay for the period he was out of employ.

4. Every person appointed to a village office should produce in such form as the Government may prescribe either a vaccination certificate or the equivalent declaration that he was attacked with smallpox after his tenth year.

5. Holders of village offices in proprietary estates in which the system of payment of money salaries has been introduced shall be paid fixed monthly salaries according to the scale sanctioned by the Board of Revenue in the scheme for the organization of village establishments in such estates.

6. The village officers of Cochin (one adhikari, one menon and three kolkarans) will each draw a water allowance of Re. 1 per mensem until a satisfactory water-supply is introduced in Cochin.

(G.O. No. 928, Revenue, dated 19th May 1930.)

(B.P. No. 1518, Mis., dated 22nd May 1930.)

Travelling allowances.

50. The payment of travelling allowances to village officers is not ordinarily admissible. In the case, however, of karnams undergoing training in survey schools, travelling allowance may be passed by the Collector subject to the instructions printed in Appendix C.

1. Travelling allowance to village officers for journeys to attend courts should be regulated by the rule for the payment of such allowances to witnesses, etc., by the courts. The provisions of the Madras Travelling Allowance Rules do not apply to these cases. The word "court"

In this note must be construed in its usual sense and cannot be interpreted as including cases in which village officers are summoned to attend enquiries by adjudicating survey officers merely because the latter officers exercise quasi-judicial functions. This Article only contemplates the grant of travelling allowance to village officers in extraordinary cases and the attendance of village officers before Survey and Settlement officers forms part of their ordinary duties.

The travelling allowance of village officers summoned to give evidence before officers of departments other than the Land Revenue Department should be debited to the same head as their pay.

2. The Board has been authorized to sanction the payment to village officers of a single third-class fare and batta at such rates as the Board considers reasonable subject to a maximum of eight annas a day for journeys by rail and actual expenses not exceeding two annas per mile and batta not exceeding eight annas per day for journeys by road in all cases in which they are required by any competent authority to undertake journeys either to give instructions to the legal advisers or other officers of Government in connexion with Government suits or to attend execution proceedings in Government cases. The sums so disbursed will be debited to "law charges" under the secondary unit "Contingencies—Voted—" under "22 m. General Administration—General Establishments—A. Collectors and Magistrates" or "22 n. General Administration—Subdivisional Establishments—Sub-Collectors, Assistant Collectors and Deputy Collectors" or "22 o. General Administration—Other Establishments—A. Taluk Establishments" according as the bills are drawn by Collectors or divisional officers or tahsildars as the case may be.

The term "Journey by road" includes journey by boat, other than on a steamer.

3. Travelling allowance to village officers for attending Local Board meetings should be paid at the rate sanctioned for non-official members of Local Boards and the charges should be debited to Local Funds.

4. Jamabandi allowance at the rate of Rs. 2-8-0 is payable to each vetti and talaiyari in ryotwari areas when they leave their villages for jamabandi so as to enable them to meet the expenses incurred in connexion with their journey. In proprietary areas, jamabandi allowance is payable at the same rate to one menial who accompanies each karnam of a village yielding a Government revenue of over Rs. 1,000.

5. The identification of voters at Local Board elections does not form part of the duties of village officers. Where therefore a President requires the attendance of any village officer for the purpose of identifying voters he should apply for his services to the revenue divisional officer concerned and pay him from the Board's funds travelling allowance at the rates specified in note 2 above.

6. Karnams employed in Settlement offices in connexion with the preparation of resurvey and resettlement accounts may be paid (1) a remuneration of 4 annas a day for days on which they are employed on such work and (2) a lump sum of Rs. 10 after the fair accounts of their villages are satisfactorily and finally completed. This lump sum will be paid in two instalments—Rs. 8 on completion of the resurvey accounts and Rs. 2 on completion of the final resettlement accounts. Karnams of non-Government villages are not eligible for this lump sum remuneration.

7. The grant of batta to village menials (whether ryotwari or zamindari) who are deputed on special occasions (whatever the nature of the occasion may be) to guard railway or telegraph or telephone lines, or any other place, will be governed by the following rules:—

(1) Batta at three annas a day will be paid to men employed within five miles of their headquarters (who are not ordinarily entitled to any batta) provided their employment is such as to preclude their returning to their headquarters before midnight.

(2) Batta will be paid at double rates (i.e., at six annas a day) to those employed (under the same conditions) at a distance of five miles or more from their villages.

(3) Collectors are empowered to sanction, subject to budget provision, advances to tahsildars for the purpose as soon as it becomes necessary actually to depute the village menials in any area. They should at the same time submit to the Board of Revenue a report showing the occasion and the necessity for deputing the village menials, the number of menials deputed, the areas to be guarded and the total amount of batta likely to be spent.

(4) Village menials of the villages at or adjoining the place or places to be guarded should first be called on to guard, and only when such menials are found to be insufficient, should the menials of more distant villages be requisitioned.

(5) Charges on account of torches and other miscellaneous items should be restricted to the actual expenditure incurred.

(6) The amounts spent on batta paid to the menials and the actual expenditure on the purchase of torches, etc., should be reported to the Government for sanction, particulars for each of these two classes of expenditure being shown separately.

Taluk office defined.

51. In these rules "Taluk office" means in the case of proprietary estates situated within the limits of a Government taluk, the tahsildar's office and in the case of estates not comprised within the limits of a Government taluk, the office of the deputy tahsildar having revenue jurisdiction over the tract.

Instructions to village officers.

Pay abstracts.

52. At the beginning of every month, the headman of the village or, where there is no separate headman, the karnam should prepare a pay abstract in Form No. 9 showing the establishment actually employed during the previous month and forward it with his signature as well as that of the karnam in villages having a karnam and a headman to the taluk office so as to reach it on the date fixed for the village, under Article 61 infra. The pay abstracts will be audited in the taluk office in the manner prescribed in Article 62 and returned to the head of the village with cash for disbursement or with an order for the payment of the amount from the village collections, the latter method of payment being followed as a rule during kist months.

1. Any sum which may remain undrawn in the month, i.e., salaries due but not billed for by reason of any officer being absent on leave, or by reason of any appointment not having been sanctioned by the proper authority, should be noted in column 6 of the village pay abstract with a clear and full explanation in the "Remarks" column of the circumstances in which it was not drawn. When the amount is claimed on a subsequent bill, reference should be made to the bill in which it was withheld.

2. If a village officer is absent on leave or is under suspension and a substitute has been appointed, the name of the permanent incumbent should invariably be noted in column 2 of the pay abstract above that of the acting individual, particulars as to the period of such leave or suspension being furnished in the "Remarks" column. The undrawn emoluments of village munsifs and monigars who refuse to draw them should be shown under "Savings" and will, in the ordinary course, lapse to Government.

3. If the head of the village cannot himself go to the taluk office, he should specify the name of his agent in the space set apart for the purpose at the foot of the pay abstract.

4. The pay of ghat talaiyaris, who are under the direct orders of the Police Department, should not be included in the village pay abstracts, as it is drawn by the Superintendent of Police and debited to "26. (c) Police—Village Police—(i) Police talaiyaris." Charges on account of the pay of the village constables known as "Talaiyaris" should also be debited to "22. O. General Administration—Other Establishments—B. Ryotwari Village Service or C. Proprietary Estates Village Service" as the case may be. But it is not necessary to draw their pay on separate bills. It may be drawn as usual with the pay bill for the other village establishment; but care should be taken to classify the expenditure correctly in Special Fund Forms Nos. 14 and 15 and in the treasury account.

5. In the case of the villages mentioned in Appendix D the pay of village establishments may be remitted by postal money order at Government expense. The Board has been authorized to sanction similar concessions whenever it thinks a reasonable case has been made out, provided the distance from the village concerned to the taluk treasury is twenty miles or more.

Disbursement to village officers.

53. On the return of the pay abstract from the taluk office, the head of the village should promptly disburse the salaries as passed in the taluk office to the servants concerned and take their signatures and also note the actual date of payment in column 8 of the pay abstract. In the case of illiterate payees, payment should be made in the presence of two respectable persons not being themselves payees, and the signatures of these witnesses should be taken. In case there are no literate men in

the village except the village officers or it is impracticable to disburse the pay of the illiterate menials in the establishment in the presence of literate witnesses, the following certificate should be added by the disbursing village officer: "I certify that there are no literate persons whose signatures can be taken as witnesses in the village and that payment has been made by me in person." The pay due to a village officer should not, without his written requisition, be paid to another person in his behalf and the requisitions should in such cases be attached to the pay abstract. The latter should then be returned to the taluk office not later than the 25th of each month. If the pay abstracts are not promptly returned, the head of the village should be called upon for explanation. Requisitions for the payment of salary to a person other than the village servant to whom it is due should not be complied with except in the case of village servants who can write their names.

1. In the case of payments from village collections, the pay abstracts duly received by the several payees in the manner explained above should accompany the village remittances and credit should be taken only for the amount disbursed as shown in the abstract.

Undisbursed salaries.

54. If out of the sum received in cash from the treasury any amount remains undisbursed, owing to the absence of any of the payees from the village or any other cause, such cause should be clearly stated in the "Remarks" column of the pay abstract before it is returned to the taluk office and the amount should be refunded by short drawal in the next month's pay abstract, i.e., the amount should be deducted from the total thereof and should be utilized in paying the village servants shown in that abstract. Undisbursed salaries should not be kept indefinitely long in expectation of claims being preferred thereto.

Arrear claims.

55. When amounts withheld for future payment, or refunded by short drawal as undisbursed pay under the preceding rule or passed for disbursement from village collections but not actually disbursed are subsequently claimed or when fines already recovered are remitted by competent authority, supplemental bills in Form No. 9 should be prepared and submitted by the head of the village and the prescribed procedure followed regarding disbursement, return of abstract, etc. In no case should arrear claims be included in regular monthly bills. When, however, the whole salary of the establishment of a village not having been drawn in the proper month is claimed subsequently, the claim should be billed for in a separate bill for each month in Form No. 9. Arrear salaries due to a particular village officer or servant should be claimed in a single bill for the entire period and a stamped acquittance taken, if the amount exceeds Rs. 20. Particulars of the periods for which the arrears are due and of the months in which the pay was withheld or refunded by short drawal as undisbursed or having been passed for payment from village collections was not actually disbursed, should be clearly noted in the "Remarks" column of the pay abstract.

1. When pay due to a village servant is once shown as "Fines" or "Savings" it should not again be passed without the sanction of the divisional officer and the pre-audit of the treasury deputy collector.

Payment to village establishments.

Register of sanctioned scale.

56. In paying village officers, the scale of pay fixed by Government or the Board should be adhered to and, for this purpose, a register of the sanctioned scale of establishment of each village should be maintained in taluk office in Form No. 10, the original scale as well as all subsequent changes (which latter should be noted on it in red ink) being authenticated by the tahsildar or the deputy tahsildar, as the case may be, with a quotation of the number and date of the sanction in support. An abstract in Form No. 11 should be prepared at the end of the register, showing the total number of each class of officers in the taluk, with their rates of pay and their total monthly cost. This is intended to facilitate the preparation of the monthly return in Form No. 17 submitted to the Audit office.

Audit register of village establishments.

57. In order to guard against double payments and to diminish correspondence regarding retrenchments, all payments to village officers should be pre-audited in the taluk office. For this purpose, a register in Form No. 12 should be maintained in the taluk office for each year. A separate page should be set apart for each ryotwari village in the order of its revenue number and for each proprietary village in alphabetical order for each taluk and the pages numbered and sealed with the seal of the tahsildar or the deputy tahsildar as the case may be. The first three columns showing the sanctioned scale should be written up with reference to the entries in register No. 10 and, in authentication thereof, the initials of the tahsildar or deputy tahsildar as the case may be should be inserted in the space provided for the purpose at the foot of the form.

1. Payments to be made to temporary establishments and of famine batta should also be shown in the register, the amount due to each class of servants being entered separately below the figures representing the sanctioned pay of the permanent establishment. In each case the period for, or the date from, which the allowances are sanctioned, or the establishments entertained, should be clearly noted in the "Remarks" column.

2. The payment of jamabandi allowances should be noted in the "Remarks" column to guard against double payments.

Register of fines.

58. In each taluk office, a register should be maintained in Form No. 18 showing the fines imposed on village servants and the dates on which they were recovered. The villages should be arranged in alphabetical order, a separate page being allotted to each village, and the authority imposing the fine should be noted. Particular attention should be paid to the prompt recovery of all fines inflicted on village servants and no pay abstract should be passed for payment without reference to this register. Fines imposed on village servants should be recovered by deduction from their pay and should not be separately received in cash and credited in the accounts. Fines should, wherever possible, be deducted from the current pay abstract and should not be held over till the arrear abstract due for the month in which they were imposed is received.

Check register.

59. The taluk office should maintain a check register in Form No. 13 of bills paid and passed for payment.

Monthly list of payments.

60. Two classified lists of payments in Forms Nos. 14 and 15 should also be maintained in the taluk office—one for current payments to village establishments and the other for arrear payments. These lists should be written up daily as payments are made. In the list of arrear payments, the payments made for each month on each voucher should be shown separately.

Procedure to be followed in the taluk office.

Grouping of villages for purpose of payment.

61. To avoid delay in passing pay abstracts, the villages in each taluk should be formed into groups or blocks, and it should be notified to the village officers that the pay abstract of each group or block will be received in the taluk office only on a fixed date of the month. By dividing the villages in the taluk into, say, six groups, and allowing each group a day in the first week of every month the village establishments of all the groups in the taluk can be paid before the end of the first week. Where, however, owing to any cause the pay abstract of a village is not received on the day fixed in the first week, it may be received on the corresponding day in the succeeding week. The pay bills of all the villages in the taluk should thus be paid before the 15th of each month, after which date no pay bill should be cashed. The formation of groups for the purpose of payment should be so arranged as to admit of the receipt of only so many pay bills in a day as can be conveniently checked, passed and paid on the same day.

Passing of pay bills.

62. An ordinary pay abstract should be checked arithmetically and scrutinized with reference to the sanctioned scale in audit register No. 12 and with the register of fines No. 18 and the orders passed by the tahsildar or deputy tahsildar and the divisional officer with regard to the appointments, etc. It should be seen that full particulars are given in the bill, especially those required to be noted in the "Remarks" column and that undisbursed salaries are deducted. A reference to the audit register will show if any sum is outstanding under this head. Supplemental pay abstracts should be scrutinized with reference to the list of undisbursed and undrawn salaries as noted on the reverse of the audit register; to guard against double payments, the date on which they are passed for payment should be noted in column 8 of the reverse of the audit register before they are delivered for encashment. Any corrections on the bill which may be found necessary should be neatly made by the checking clerk and the net amount passed for payment from the treasury or the village collections as the case may be, and entered in the audit register in the space set apart for the month for which the salaries are claimed. Below this entry should be noted in red ink the amount, if any, of fines and

savings with the letters F and S prefixed respectively. Particulars of undrawn salaries (i.e., amounts withheld for future payment) should be noted on the reverse of the audit register. The pay abstract and the audit register should then be placed before the tahsildar, deputy tahsildar, taluk sarishtadar or taluk head accountant who will sign the pay order and simultaneously initial all corrections as also the entries in the audit register. If the bill is paid at the treasury, it should be entered in the classified list of payments (register No. 14 or 15 as the case may be) which will then serve as the register of payments and also as the office copy of the monthly list to be sent to the Collector's office under Article 66 infra.

1. Vaccination certificates should be attached to the first pay bill of all persons permanently appointed to a village office under Act II of 1894. In the absence of such a certificate the pay of the officer should be withheld.

2. No pay abstract should be passed until the one relating to the previous month has been returned to the taluk office with the acquittances of the payees.

Payment of bills at the treasury.

63. If the amount is made payable at the treasury, the pay abstract should be passed on to the shroff, who will pay the amount passed to the village headman if he attends in person and, if not, to the servant or agent authorized by him to receive payment, such authority being recorded in the pay abstract itself in the space provided for the purpose. The signature of the person to whom the amount is handed over should be obtained in the column set apart for the purpose in the register in Form No. 13. In the event of the payee being illiterate, the payment should be made in the presence of the tahsildar, deputy tahsildar, taluk sarishtadar or taluk head accountant and the fact certified to in the register. Immediately after payment, the pay abstract should be cancelled with the "paid" stamp and handed over to the village headman or his agent in view to its being returned after disbursement as directed in Article 53 supra.

1. In cases where the money has to be drawn from a bank, as in Ootacamund, the taluk officer may either issue a separate cash order for each pay abstract, in the name of the village headman, or a single order in his own favour, for payment of the amounts at the taluk office.

Payment of bills from kists.

64. Pay abstracts passed for payment from village collections should be returned to the village headman or his agent or by post as the case may be. The necessary entries should be made in the register No. 13 and the signature of the person to whom the abstract is delivered also obtained in the column provided therefor. These pay abstracts should not be entered in the classified list (Form No. 14 or 15 as the case may be) until they are received back after actual disbursement. Care should therefore be taken to see that credit is only allowed for the actual amount paid which should be noted on the voucher below the "paid" stamp.

1. To distinguish the methods of payment referred to in Articles 63 and 64 the words "from the treasury" or "from kists" should be added after the word "paid."

Completion of the audit register.

65. On the return of the pay abstracts from the head of the village with payees' acquittances, it should be checked in the taluk office, attention being paid to the identity of the acquittances with the names of the

officers concerned, and to the signatures of the witnesses. The following points should then be attended to:—

- (1) Column 9 of the register No. 13 should be filled in.
- (2) Recoveries of fines should be noted in column 7 of register No. 18.
- (3) If there are arrear payments, they should be entered in list of payments No. 15 and in column 9 of the reverse of the audit register No. 12 with the necessary cross references to the entries in the body of the register by means of the letters of the alphabet.
- (4) If there are undisbursed salaries, they should be entered (i) in column 21 or 22 as the case may be, of the list of payments No. 14 or 15 and (ii) in the audit register No. 12 and the first five columns of its reverse, the net amount of the pay abstract being at the same time admitted in the audit register under the initials of the tahsildar or deputy tahsildar or his sarishtadar or head accountant. In the case of payments from village collections, the amount passed for payment but not paid should be dealt with in the same way as the undisbursed portion of amounts remitted from the taluk treasury, except that, as no refund of it is necessary, the number of the voucher itself should be noted at once in the column for the voucher in which it is refunded by short drawal.
- (5) If there are refunds by short drawals of undisbursed salaries, they should be noted in column 6 of the reverse of the audit register.
- (6) If there are undrawn salaries, particulars thereof should be noted on the reverse of the audit register.

Compilation of accounts.

Monthly accounts to be rendered by the taluk office.

66. The taluk office should submit to the Collector's office by the 1st of each month extracts from the classified list of payments in Forms Nos. 14 and 15 with the original pay abstracts attached.

1. It should be particularly noted that all pay abstracts paid in a month should invariably be sent to the Huzur along with the monthly accounts as any delay in their submission will interfere with the audit work in the treasury deputy collector's office.

2. Jamabandi allowance paid to vettis and talaiyaris should be shown in the columns provided for the purpose in Forms Nos. 14 and 15 and separately beneath the entries relating to their pay in Forms Nos. 16 and 17.

67. A consolidated abstract of payments to village establishments in Form No. 17 should also be prepared at the close of each month for submission to the audit office. Columns 1—4 should be filled in from the particulars furnished in the abstract in Form No. 11. Column 5 should show the balance shown in the previous month and columns 7—14, the particulars given in Forms Nos. 14 and 15. The consolidated abstract should be accompanied by a statement in Form No. 16 showing the details by villages of the figures shown in columns 13 and 15 of the abstract. In Form No. 16 only the columns for amounts due should be filled in the taluk office, the figures being obtained from the second part of the audit register and the columns for subsequent payments should be left blank for use in the Huzur office.

1. When occasion arises for paying famine batta to village establishments, the total amount due should be calculated and entered in the consolidated abstract and the disbursements, etc., also noted in their appropriate columns. The famine batta should be treated as if it were pay and should be shown separately against each class of servants.

Chapter III.—Irrigation Cess Fund.

Constitution.

68. This fund had its origin in the Trichinopoly district in which the custom of keeping up certain channels by means of free labour was commuted into a small money cess with the consent of the ryots concerned. The levy of the cess is not authorized by any legal enactment (vide paragraph 6 of G.O. No. 1176, Revenue, dated 20th December 1887), and is purely voluntary, but the Government will be glad to extend its collection in districts in which it now exists, and to initiate it in others if the ryots concerned agree to the measure.

Districts where it exists.

69. The fund exists at present only in the following districts:—

- | | | |
|-------------------|--|-----------------|
| (1) Trichinopoly. | \| | (3) Chingleput. |
| (2) Salem. | \| | (4) Madura. |

Classes of revenue.

70. The following are the classes of revenue which are credited to this fund:—

- (i) Cess on lands.
- (ii) Fees.
- (iii) Contributions from private individuals.
- (iv) Rent of trees, sale-proceeds of leaves, etc.
- (v) Miscellaneous.
- (vi) Contributions from the Provincial Revenues and Proprietary Estates' Village Service Fund.

Cess on lands.

71. The cess is collected at the rates agreed upon individually with the ryots holding lands irrigated by some of the principal channels concerned. These rates are generally calculated on each cawny or acre of land irrigated either by the channels directly or from their surplus supply, and are approved by Government in each individual case from time to time. The duty of collecting the cess has been entrusted to the Land Revenue officials to whom rate-payers should apply for any information they may require on the subject.

Fees.

72. The fees credited to this head are levied and collected in the same manner as the cess referred to above, but the two classes of revenue are not collected for the same channels, and there is the further difference that whereas the cess is authorized by Government, the fees are merely approved by custom. The latter are collected now only in the Trichinopoly district, and are known by the name of Neerānikam.

Contributions from private individuals.

73. Besides the above mentioned cess and fees, contributions are occasionally paid by ryots for the improvement of irrigation works. These should be remitted into the taluk office accompanied by chalans clearly setting forth the nature of the payment, and the purpose for which it was made.

Rent of trees, sale-proceeds of leaves, etc.

74. The head sufficiently indicates the nature of the receipts to be credited to it. The usufruct of trees will be leased out by public auction, of which due notice will be given beforehand, and dead trees, clippings, etc., will be sold in a similar manner. Purchasers or lessees will be required to sign their names, or affix their marks, on the sale sheets, which are subsequently forwarded to the taluk office as vouchers. Prepayment will be required at all sales, except when the amounts are payable in fixed instalments.

Miscellaneous.

75. Sale-proceeds of old materials, as well as bungalow fees, rents, and other receipts of a miscellaneous nature, which cannot be taken to any of the preceding heads, should be credited to "Miscellaneous." In the case of old materials, etc., the sales will be effected by public auction in the manner referred to in the preceding article.

Contributions.

76. The contribution from the Provincial Revenues and Proprietary Estates' Village Service Fund is usually intended to cover the cost of certain channel establishments, such as nirkantis, which would otherwise have to be entertained at the expense of that fund.

Mode of drawing funds.

77. Payments from the Irrigation Cess Fund are made by cheques drawn by the Collector. The following records should be maintained in this connexion:—

- Cash book.
- Cheque book.
- Pass book.

The cash book in Form No. 31, should be closed at the end of each month and the balance struck. This balance should be reconciled with that appearing in the pass book and a reconciliation memorandum, as under, appended to the cash book.

Balance as per Treasury column of the Cash book.	}	Rs.
<i>Add</i> uncashed cheques (to be detailed) at the close of the month.	}	Rs.
<i>Deduct</i> Receipts brought on to the Cash book but pending remittance to the treasury.	}	Rs.

Balance as per Pass book ... Rs.

Application of funds.

• 78. The revenue collected on account of each channel or groups of channels should be appropriated to the improvement of the channel or group of channels concerned, and the expenditure will usually fall under the following heads:—

(i) Carrying out *korambus*, i.e., banks of sand, grass, etc., thrown across the river-beds at the bunds of the channels when the supply in the rivers is low.

(ii) Clearing the channels.

(iii) Paying the special establishment entertained for the conservancy of the channel or channels, and for the regulation and distribution of water.

(iv) Carrying out special repairs and works.

(v) Planting trees and attending to the conservancy of the *padugais* from which stakes, bushes, grass, etc., are taken for the formation of the *korambus*.

1. Whenever there is any surplus after payment of the above charges, the amount may, if the ryots wish it, be devoted as a contribution towards the construction of sluices and other important works which will materially assist the due regulation and distribution of water, etc., and tend to decrease the cost of clearances.

Classes of officers.

79. The following are the classes of officers who are paid in full from the Irrigation Cess Fund:—

(1) Overseers.

(2) Channel Superintendents.

(3) Korambu or channel maistries.

(4) Screw-cleaning and other menial establishments.

1. The establishments maintained from the Irrigation Cess Fund are eligible for compensation for dearness of food on the understanding that the expenditure including this grant shall not exceed the total assets at credit of the fund belonging to each channel or group of channels.

2. This compensation will be paid from the Irrigation Cess Fund at the same rates and for the same periods as in the case of whole-time servants of Government on the civil establishments of the district concerned.

Entertainment of channel establishments.

80. The appointment of channel superintendents and korambu maistries requires the sanction of the divisional officer, provided that their pay does not exceed Rs. 30, while menial servants may be appointed by the tahsildar, or deputy tahsildar in independent charge. Channel overseers, superintendents and other officers who are entrusted with Government money by whatever designation they may be called, should furnish a personal security of at least Rs. 500 for the proper discharge of their duties.

1. Whenever personal security is taken, a security bond may be obtained from the parties concerned in the form prescribed in G.O. No. 2180 L., dated 3rd October 1903.

Village accounts and returns.

81. The account of each channel or group of channels should be kept separately, and for this purpose the karnams of the villages concerned should be required to maintain a register in Form No. 22,

which should be posted, as soon as the jamabandi is over, from the *adangal* in village Form No. 2, and from the chitta in village Form No. 10. A consolidated statement of the demand under each channel should then be prepared in Form No. 23 from the register referred to above, and submitted to the taluk office without delay. With each remittance of village collections to the taluk office, the village officer should submit a statement in Form No. 24, showing the amount to be credited to each channel.

Taluk accounts.

82. A register in Form No. 25 should be maintained in the taluk office to ascertain the total demand and collection under each channel for the whole taluk, and this should be filled in from the figures furnished in the statements in Forms Nos. 23 and 24 submitted by the village officer under the preceding Article. A second register in Form No. 26 should also be maintained in the taluk office to watch the expenditure against each channel. The postings in this should be made from the vouchers, etc., as the transactions take place.

Channel establishments.

Register of sanctioned scale.

83. In paying the channel establishments, the scale of pay fixed by the Board of Revenue should be adhered to; and for this purpose a register of the sanctioned scale of the establishment for each channel should be maintained in the taluk office in Form No. 28, the original scale, and the subsequent alterations, if any, being authenticated by the initials of the tahsildar, with a quotation of the number and date of the order in support of the entry.

Payments.

84. The pay of the establishments, both permanent and temporary, employed in the distribution of water, etc., should be drawn on the general form for establishment bills under the signature of the tahsildar or deputy tahsildar, and submitted to the Collector to be passed for payment. Separate bills should be drawn for each channel or group of channels, and the disbursements should be made either in the taluk office, or through the channel superintendent, the acquittances being either taken in a book kept for the purpose in the taluk office, or separately obtained and filed.

NOTE.—*List of vouchers.*—Every bill passed for payment should be given a consecutive serial number which should be noted in the cash book. It should also be noted in the list of vouchers in Form No. 27. This will show the amount paid by cheques every month under the different heads of account.

Register of Irrigation Cess Fund works.

85. The details of Irrigation Cess Fund works should be recorded in Form No. 4 and Collectors of districts where such funds exist are permitted to make in manuscript such alterations in the headings as they may consider necessary.

Chapter IV.—Cattle Pound Accounts.

A.—PROVISIONS OF THE CATTLE TRESPASS ACT I OF 1871.

Establishment of pounds.

86. Pounds shall be established at such places as the Magistrate of the district, subject to the general control of Government, from time to time directs, and the village or villages which each pound is to serve shall likewise be determined by him.

Persons empowered to impound cattle.

87. The cultivator or occupier of any land, or any person who has advanced cash for the cultivation of the crop or produce on any land, or the vendee or mortgagee of such crop or produce, or any part thereof, may seize or cause to be seized, any cattle trespassing on such land, and doing damage thereto, or to any crop or produce thereon, and take them, or cause them to be taken, without unnecessary delay to the pound established for the village in which the land is situate.

1. All officers of Police, including village servants, shall, when required, aid in preventing (a) resistance to such seizures, and (b) rescues from persons making such seizures.

88. Persons in charge of public roads, pleasure grounds, plantations, canals, drainage works, embankments, and the like, and officers of Police may seize, or cause to be seized, any cattle doing damage to such roads, grounds, plantations, canals, drainage works, embankments and the like, or the sides or slopes of such roads, canals, drainage works or embankments, or found straying thereon, and shall take them without unnecessary delay to the nearest pound.

Procedure on cattle being impounded.

89. Whenever an animal is brought to a pound, the pound-keeper shall immediately prepare a receipt in triplicate in Form No. 34 of which one foil is to be given to the impounder, and shall also fill in columns 1 to 6 of the register in Form No. 36 which should be neatly filled up. He is thereupon responsible that the cattle

Page 27, Article 89.—Delete note 2 and substitute "Note" for "Note 1."

(B.P. Ms. No. 2341, dated 5th August 1932.)

[II list, 9-9-32]

payable on the production at the time of the receipt with an endorsement from the latter that the fines have been realized. If the impounder does not appear in person, he should specify, on the receipt, the name of the person to whom the moiety of the fine is to be paid, as in every case the actual payee is required to acknowledge receipt of the amount.

Fines.

90. For every animal impounded, the pound-keeper shall levy a fine according to the following scale :—

	RS.	A.	P.
Elephant	2	0	0
Camel or buffalo	0	8	0
Horse, mare, gelding, pony, colt, filly, mule, bull or bullock, cow or heifer	0	4	0
Calf, ass or pig	0	2	0
Ram, ewe, sheep, lamb, goat or kid	0	1	0

1. Special enhanced rates have been prescribed in respect of certain localities in this Presidency under the Cattle Trespass Amendment Act XVII of 1921. List of such localities will be found in Appendix E.

2. Deer are not included in the definition of cattle, and are therefore exempt from fine.

Feeding charges.

91. The rates at which feeding and watering charges are recoverable in the case of impounded cattle should be fixed by the District Magistrate under section 5 of the Act, and a list thereof hung up in a conspicuous place on or near the pound. These are to be regarded as the *maximum* rates within which the pound-keeper should charge according to his actual expenses.

1. Owners of impounded cattle are not allowed to feed their animals while in the pound. This is done by the pound-keeper.

Collection of fines and feeding charges.

92. As soon as any animal is claimed, the pound-keeper should after satisfying himself that the claimant is the rightful owner, or his agent, deliver the animal to him on payment of the prescribed fine, and of the actual feeding charges incurred by him within the scale fixed by the District Magistrate. A receipt for the money so paid should be prepared in Form No. 35 in triplicate, and one foil given to the releaser whose signature should be obtained either on the reverse of the counterfoil, or in the register in Form No. 36 in the column provided for the purpose, in token of the release of the cattle. The necessary entries in the register should then be carefully made by the pound-keeper.

93. District Magistrates are empowered to sanction the writing off of irrecoverable items of pound fines and fees. Subdivisional magistrates are authorized to exercise similar powers subject to a limit of Rs. 25 in each case.

(G.O. No. 158, Rev., dated 21st January 1921, and B.P. No. 36, L.R., dated 27th June 1921.)

Report to the station-house officer, etc.

94. If any impounded animal be not claimed within seven days from the date of its being impounded, the pound-keeper should prepare a report in Form No. 37 in triplicate, and send the outer foil to the nearest station-house officer, or to such other officer as the District Magistrate may appoint in this behalf. The animal should, however, be retained in the pound until it is actually required for sale.

95. As soon as the report in Form No. 37 is received from the pound-keeper, the officer receiving it shall stick up in a conspicuous part of his office a notice stating—

- (a) the number and description of the cattle;
- (b) the place where they were seized; and
- (c) the place where they are impounded;

and shall cause proclamation of the same to be made by beat of drum in the village, and at the market-place, nearest to the place of seizure.

Claims before sale.

96. If the owner or his agent appears and claims the cattle before they are brought over from the pound, he should be referred to the pound-keeper, but if the animals have already been received for sale, they should be released on payment of the fine and other charges due. When the claim is made to the pound-keeper, he should release the cattle on payment of the prescribed fine and feeding charges, *plus* any charges incurred as in Article 98. The pound-keeper should however immediately intimate the fact of the release to the officer to whom the report has already been sent, and should also make a note of it on the counterfoil of Form No. 37 and in the register in Form No. 36. If the cattle are claimed, but the amounts due are not paid, the procedure prescribed in Article 98 should be followed.

1. Cattle required for sale should be brought over from the pound to the place where the sale is to be effected only just before the time specified.

Disposal of cattle.

97. If the cattle be not claimed within seven days from the date of the notice, the said officer or an officer of his establishment deputed for that purpose, shall sell them by public auction at such place and time, and subject to such conditions, as the Magistrate of the district by general or special order may from time to time direct. Provided that if any such cattle are, in the opinion of the Magistrate of the district, not likely to fetch a fair price if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

98. If the cattle are claimed, but the fines and feeding charges are neither paid nor deposited within the time specified for sale, the cattle, or as many of them as may be necessary, shall be sold by public auction in the manner specified above. The fines leviable, and the expenses of feeding and watering, together with the expenses of sale, if any, shall be deducted from the proceeds of the sale, the balance of the sale-proceeds, and the remaining cattle, if any, being delivered to the owner or his agent on his written receipt. An account in the following form shall also be furnished to the owner in such cases:—

- (a) The number of cattle seized;
- (b) The period for which they were impounded;
- (c) The amount of fines and feeding and other charges incurred;
- (d) The number of cattle sold;
- (e) The proceeds of the sale; and
- (f) The manner in which the said proceeds have been disposed of.

99. If the cattle do not fetch a fair price, or if there are no bidders, a report of the fact should be made to the tahsildar or deputy tahsildar, who should immediately obtain the orders of the District Magistrate as to the manner in which they should be disposed of.

Remittance of sale-proceeds of cattle.

100. The sum realized should be handed over to the pound-keeper after deducting any charges actually incurred by the officer conducting the sale, together with an account in Form No. 38 and the sale list, if any. Care should be taken to obtain from the pound-keeper a receipt in Form No. 35 for the amount paid to him. The pound-keeper should, at the same time that he gives the receipt, make the necessary entries in his register in Form No. 36.

Register of cattle sold, etc.

101. All officers entrusted with the sale of cattle should maintain a register in Form No. 39, the first six columns of which should be filled in as soon as the report in Form No. 37 is received from the pound-keeper, and the remaining columns, when the animals have been sold or otherwise disposed of. A copy of the report in Form No. 38 should also be sent to the taluk office at the close of the month.

Procedure in cases of alleged illegal seizure.

102. Any person whose cattle have been seized and impounded may, at any time within ten days from the date of the seizure, make a complaint to a Magistrate either in writing or orally, if he thinks that the seizure was illegal. The fact of such complaint having been made does not relieve the owner of the necessity of paying the prescribed fine and other charges, and these shall consequently be paid to the pound-keeper, or to the station-house or other officer, as the case may be, to ensure release of the animals. If the seizure be adjudged illegal by the Magistrate, the cattle shall be released, and the owner indemnified in accordance with the provisions of section 22 of the Act. The fines and expenses on account of the cattle, if not already paid, will be recovered from the person who made the seizure, as if they were fines imposed by the Magistrate.

B.—RULES UNDER THE CATTLE DISEASE PREVENTION ACT II OF 1866.

Intimation of disease.

103. Whenever in any district, or part of a district, in which hospital pounds have been established by the Magistrate under section 3 of Act II of 1866, any animal is attacked with any contagious or infectious disease, it shall be the duty of the owner, or of the person in charge thereof, to give immediate notice to the keeper of the hospital pound provided for the village or township in which the animal may at the time be.

Removal to the hospital pound.

104. If, after examination of the animal, the keeper of the hospital pound is of opinion that it is suffering from any contagious or infectious disease, he shall require the owner of the animal, or the person in charge thereof, to place it in the hospital pound for treatment, and on the animal being brought to the pound, he shall grant a receipt for it in Form No. 34.

Persons who can impound cattle.

105. It shall be the duty of all hospital pound-keepers, of all Police officers not below the rank of a head constable, and of such other persons as the Magistrate of the district may specially empower, to seize and impound all animals suffering from contagious or infectious disease.

Charges for feeding and treatment.

106. All expenses incurred on account of feeding and medical treatment shall be paid by the keeper of the hospital pound out of the funds at his disposal, unless the owner of the animal, or the person in charge thereof, desires to supply the food and medicines himself. The latter course is permissible subject to the proviso that the food and medicines are such as the pound-keeper may approve or direct.

Disposal of cattle.

107. The keeper of the hospital pound, or other person thereto authorized by the Magistrate of the district, shall be empowered to destroy any animal either before or after it has been impounded as aforesaid, whenever it shall appear to him to be necessary to prevent the spread of the contagion or infection. Any animal so destroyed, or which dies, while in charge of the keeper of the pound, shall be buried by the latter at least six feet below the surface of the ground, and the charges met from the cattle pound account. No compensation shall be claimable in respect of any such animal. If any animal impounded as above explained recovers, it shall be delivered to the owner, or to the person in charge thereof, on payment of the actual cost of feeding and treating it, if any. If the charges due are not paid, the said animal shall be sold by auction, and the sum realized by its sale, after deducting the amount of the expenses, shall be paid over to the owner or the person who was in charge, on his receipt.

1. The owner of the animal, or his agent, should sign a receipt for it in the register kept for the purpose in the pound, and should at the same time obtain a receipt from the pound-keeper in Form No. 35 (the headings in which may be suitably altered), for the amounts paid by him as feeding and treating charges.

C.—GENERAL RULES.

Classes of revenue.

108. Cattle pound receipts consist principally of the following items, of which the first three are leviable under the Cattle Trespass Act I of 1871 :—

- (a) Fines on stray cattle.
- (b) Fees for feeding.

- (c) Sale-proceeds of impounded cattle.
- (d) Sundry receipts, such as sale-proceeds of manure, old materials, trees, etc., as well as fees and treating charges, etc., realized under the Cattle Disease Prevention Act II of 1866.
- (e) Recoveries of overpayments.

Sundry receipts, etc.

Sale-proceeds of manure, etc.

109. All sales should be effected by public auction, of which due notice should be given beforehand. Purchasers will be required to sign their names or to affix their marks, on the sale-sheets, which are subsequently forwarded as vouchers to the Audit office. Prepayment will be required before the articles sold are removed, except when the amounts are payable in fixed instalments.

Fines.

110. All fines levied by Magistrates under section 13 of the Cattle Disease Prevention Act II of 1866, should be remitted by them to the treasury for credit to the head "Sundry receipts" (vide section 17 of the Act), accompanied by a statement showing the amount remitted. This statement will be utilized as a voucher in support of the receipt—vide Article 38.

Fees.

111. Should a diseased animal recover, the actual cost of feeding and treating it in the hospital pound is payable by the owner, or the person in charge thereof, before it can be delivered over to him, as explained in Article 107. All payments on this account should be credited to the head "Sundry receipts."

Application of funds.

112. The fines and other receipts may be appropriated to the remuneration of pound-keepers, sweepers, etc., the construction and repair of pounds, or to any other purpose connected with the execution of the Act, and the surplus, if any, may be applied, under the orders of Government, to any purposes of public utility. The detailed heads of expenditure are given in Form No. 48.

Classes of officers.

113. The following are the classes of officers who are paid in full from cattle-pound revenues:—

- (1) Pound-keepers.
- (2) Kavalgars or sweepers.
- (3) Pound clerks in certain deputy tahsildars' offices.

Appointment of pound-keepers.

114. The appointment of pound-keepers requires the sanction of the District Magistrate. In this Presidency, pound-keepers are generally

the village headmen, and when other persons are so appointed, the village headmen shall be *ex-officio* the keepers of the pounds.

1. Pound-keepers may hold simultaneously any other offices under Government, and they are public servants within the meaning of the Indian Penal Code.

2. The cattle pounds at Kunhom and Kurunchipatta in the Wynaad taluk, Malabar district, should be retained under the control of the District Magistrate of Malabar, who should appoint a forest officer nominated by the Forest Department as pound-keeper. The Forest Department should manage the pounds and credit the fines, if any, realized, to "XXXV-h.—Miscellaneous—Other fees, fines and forfeitures—Pound Fund receipts." Any repairs to the pound buildings will be executed by the same department in an agency capacity and the charges debited to "22- o.—General Administration—Other Establishments—D. Cattle-pounds—Contingencies—Voted—Petty Construction and Repairs."

115. When a pound-keeper is called away from his station for the examination of the accounts maintained in connexion with impounded cattle, the Collector of the district can sanction to him the actual railway fare paid by him.

Leave allowances.

116. When a substitute is appointed during the absence of the permanent pound-keeper on leave, or under suspension, the full commission or pay of the office shall be disbursed to the substitute, except when otherwise directed by the District Magistrate.

Punishment of pound-keepers.

117. Tahsildars, deputy tahsildars in independent charge and revenue divisional officers may fine, and the District Magistrate may fine, suspend, or remove any pound-keeper. In the case of suspension or dismissal, the grounds for such action should be committed to writing, and a copy of the proceedings given to the pound-keeper concerned.

Appointment, leave, etc., of kavalgars or sweepers.

118. Tahsildars and deputy tahsildars in independent charge are empowered to appoint, grant leave to, and remove pound kavalgars or sweepers.

D.—POUND-KEEPER'S ACCOUNTS.

Closing of accounts.

119. Precisely on the date fixed by the taluk office for closing the monthly accounts, the pound-keeper should draw a line across the register in Form No. 36 below the last entry made, and total the various money columns with a view to working out the amount of commission due, as per Articles 120 and 121. He should then prepare an extract from this register in Form No. 36 for submission to the taluk office, showing in detail all the transactions from the date of the closing of the previous month's accounts, and should fill in and sign the certificates regarding disbursement of commission, etc., printed on the form.

Scale of remuneration.

Pound-keepers.

120. The commission payable to pound-keepers is usually calculated at 50 per cent of the fines collected during the month,* subject to the following limitations. If the total collections of the month are less than one rupee, the pound-keeper is entitled to the whole amount collected; if they are more than one rupee but less than two rupees, he will be paid one full rupee, and if they are more than two rupees, he will get 50 per cent of the collections subject to a maximum of Rs. 20 for each pound. The commission payable to pound servants should be rounded to the nearest anna, amounts below six pies being disregarded and six pies and above being taken as one anna.

1. Collectors are authorized to sanction the payment of rent for a building temporarily used as a cattle-pound subject to a maximum of Rs. 2 per mensem. When accommodation for the cattle is provided by the pound-keepers themselves they may receive an additional 25 per cent of the collections, subject to a maximum of one rupee.

2. In the Nilgiris district pound-keepers receive the whole of the month's collections if they amount to Rs. 6 or less, while if they exceed Rs. 6 they are entitled, in addition, to 50 per cent of the collections in excess of Rs. 6 subject to a maximum of Rs. 20. The Ootacamund pound-keeper will receive a fixed allowance of Rs. 20 per mensem irrespective of the collections.

Inferior servants.

121. As regards inferior servants employed in cleaning the pounds or in tending the cattle, it is left to Collectors to decide whether remuneration should be given, but in any case the commission should not exceed 15 per cent of the fines collected, subject to a maximum of Rs. 2. Whenever practicable, the payment of commission or salary should be avoided, and the manure collected in the pound should be handed over to the servant by way of remuneration. The commission payable to pound-keepers under this article should be rounded to the nearest anna, viz., that amounts below six pies should be disregarded and six pies and above taken as one anna.

1. In certain districts sweepers are paid at fixed rates of salary, with the approval of the Board of Revenue.

Collection of manure.

122. In pounds where the sweepers and other inferior servants are paid by commission or salary, the pound-keeper should either collect the manure and sell it at convenient intervals, or lease out to a contractor the right of collecting and removing it himself. In either case the sale list or lease agreement should be confirmed by the tahsildar, or deputy tahsildar in independent charge, as explained in the following article.

Sale of manure, trees, etc.

123. When manure, or the usufruct or clippings, etc., of trees in the pound compound, have to be sold, a report should be made to the tahsildar, or the deputy tahsildar in independent charge, showing the probable value of the articles to be sold. If the officer concerned orders the sale to be effected, the pound-keeper should give due notice of the fact, and

* The word "month" means the interval between the closing of two accounts.

on the appointed day the articles should be sold by public auction. The sale list showing the various bids should then be sent to the tahsildar or deputy tahsildar for approval, and on its return the articles should be handed over to the successful bidder, and the amount of the bid collected. The sum realized should be remitted into the treasury at the end of the month together with the other collections—vide Article 124.

Remittance into treasury.

124. As soon as the accounts have been closed in the manner explained in Article 119, a chalan in Form No. 40 should be prepared in triplicate for the amount to be remitted into the treasury, and the money and the two foils of the chalan forwarded to the taluk office along with the monthly accounts. The amount to be remitted will comprise all the realizations effected by the pound-keeper, except the feeding charges recovered, which need not be sent to the treasury. On receipt back of one copy of the chalan duly receipted by the treasury officer, it should be examined to see that the receipt is in order, and then carefully pasted on to the corresponding counterfoil.

NOTE.—If the fine collections in any month are only sufficient to pay the pound-keepers' commission and the sweepers' pay, if any, the remittance chalan need not be prepared unless there are other items of pound collections in the month. It will be sufficient merely to add a note in the monthly extract from the pound register in Form No. 36 (Article 119) to the effect that the collections have been retained under the rule in this note.

Report on death of cattle.

125. Whenever cattle die in the pound a special report of the fact should be at once made to the taluk office for necessary action and the number and date of the report cited in the pound-keeper's register. At the time of the periodical inspection of the pound, the tahsildar, deputy tahsildar or revenue inspector should satisfy himself as to the correctness of the above entry in the register and of the fact of the death of the animal.

Submission of accounts to the taluk office.

126. The following are the accounts and other documents to be sent to the taluk office monthly. Every endeavour should be made to despatch them punctually, and any delay in doing so should be explained on the extract in Form No. 36:—

- (a) Extract from pound register in Form No. 36 (Article 119).
- (b) Foils of the receipts in Forms Nos. 34 and 35 issued during the month (Articles 89, 92, 100, 104 and 107).
- (c) Remittance chalan in duplicate (Article 124).
- (d) Sale lists, if any (Article 123).
- (e) Foils of Form No. 37, and the reports in Form No. 38 together with the sale list, if any, received from the officer who conducted the sale of the impounded cattle (Article 100).

1. If the pound-keeper cannot conveniently present himself at the taluk office personally to receive the commission, etc., due, he should name his agent in writing on the extract in Form No. 36, and the latter should acknowledge payment when he receives the money.

2. Item (c), a remittance chalan in duplicate will only have to be sent when there is a remittance accompanying the accounts—vide note to Article 124.

Disbursement of commission.

127. On receipt of the amount from the treasury, or in case there is no remittance made under the note to Article 124, after the despatch of the monthly accounts, the pound-keeper will take the commission due to himself, and will then disburse to the inferior servants the amounts payable to them, if any, the necessary acquittances being signed in each case in a register kept for the purpose. When filling in the certificate in the extract from the register in Form No. 36 of the succeeding month, care should be taken to see that only the actual amount received and disbursed is entered.

1. The pound-keepers of the villages specified in Appendix F are permitted to remit the net pound collections to the taluk treasury by postal money order after deducting the commission due to them on the collections, the money order commission being borne by Government.

2. The deputy tahsildars of Puttur, Tiruttani, Kalahasti and Venkatagirikota taluks are authorized to deduct the commission due to the pound-keepers before remitting pound collections to the taluk treasury.

Supply of forms.

128. All registers, receipt books, and other forms required for use in pounds, should be obtained from the taluk office, and for this purpose timely indents in Form No. 41 should be submitted to that office when the stock is nearing exhaustion. The practice of delaying the indent for receipt books until the forms in hand are completely exhausted, should be avoided, as any delay in issuing the fresh supply would render it necessary for the pound-keeper to issue manuscript receipts, which are strictly prohibited. As soon, however, as the receipt books are exhausted (i.e., when only the counterfoils remain), they may be sent to the taluk office for record.

Claims for feeding charges in special cases.

129. Whenever an animal dies in the pound, or when the sale-proceeds of impounded cattle are not sufficient to meet the feeding charges incurred, as well as when cattle are released under the orders of a magistrate or Civil Court under section 22 of the Act, or by the District Magistrate under section 14 of the Act, an application should be made by the pound-keeper to the tashildar, for the payment of the charges incurred by him, and the tashildar, after due enquiry, should obtain the subdivisional magistrate's orders for the payment of the amount.

Construction and repair of pounds.

130. When the construction or repair of a pound is entrusted to the pound-keeper, he should promptly carry out the work with reference to the estimates, and should then submit a bill in Form No. 6 for the payments due to him. If the work is given to a contractor, or is carried out departmentally, he should supervise it with a view to seeing that proper materials are used, and that the work is carried out satisfactorily.

E.—PROCEDURE IN THE TALUK OFFICE.

Check of pound accounts.**Receipt of accounts.**

131. A register in Form No. 42 should be maintained in the taluk office to watch the punctual submission of the pound accounts on the due dates, which latter should be fixed with reference to the distance, etc., of the pound. Even when there are no transactions, *nil* statements should be invariably submitted.

1. Pound-keepers should be given to understand that any unusual delay in the submission of their accounts will render them liable to a fine or to the forfeiture of any commission due.

132. If no accounts are received for two consecutive months, or if *nil* statements are submitted too frequently, the special attention of the tahsildar or the deputy tahsildar in independent charge should be drawn to the matter by the taluk clerk concerned, with a view to his making a surprise visit and satisfying himself as to the actual state of affairs or directing the revenue inspectors concerned to make a surprise visit and to report the actual state of affairs to him.

Scrutiny of pound accounts.

133. On receipt of a pound-keeper's accounts, with the sub-vouchers concerned, a note of the fact should be made in the register in Form No. 42, and the duplicate remittance chalans should be at once checked. The pound-keeper or his agent should then be referred to the shroff who should receive the money and return one of the chalans after it has been duly signed by the head accountant or deputy tahsildar. The other chalan, similarly signed, should then be made over to the clerk entrusted with the check of the accounts. It should be the endeavour of the latter to check the accounts with the least possible delay, so that the pound-keeper or his agent may receive the commission due without being kept waiting too long. The following are the points to be looked to in checking the accounts:—

(i) That all the required receipts are forthcoming.

(ii) That the first numbers of the receipts in Forms Nos. 34 and 35 are continuous with the last numbers entered against the pound in the previous month's consolidated statement of pound accounts in Form No. 46 which should be examined for the purpose.

1. When a new book is brought into use, the numbers in it are sometimes not consecutive with those of the last book used, as the machine numbers are given for the whole Presidency, and not for each pound separately. In such cases as this, the stock register in Form No. 47 should be referred to, to see whether the numbers are actually those of the new book supplied to the pound in question.

(iii) That the fines and feeding charges have been levied according to the prescribed rates.

1. For the latter purpose, a duly authenticated list of the various rates of fines and feeding charges should be pasted on a board and kept in the taluk office.

(iv) That the feeding charges were levied only for the number of days the cattle were actually kept in the pound.

(v) That the commission of the pound establishment has been correctly calculated with reference to the rules and orders on the subject.

(vi) That the whole of the fines, surplus sale-proceeds of impounded cattle, and other miscellaneous receipts, have been duly remitted into

the treasury subject to the exceptions covered by the notes to Articles 124 and 127.

(vii) That the certificate of disbursement of feeding charges and commission has been signed by the pound-keeper.

(viii) That the receipts in Forms Nos. 34 and 35 do not bear erasures, and that all alterations have been attested.

(ix) That there were no delays in sending reports to the station-house or other officer entrusted with the sale of impounded cattle—vide Article 94.

(x) That sale lists are attached in support of the sale-proceeds of impounded cattle and other miscellaneous sales.

(xi) That animals shown as unreleased in the previous month's account have been duly brought forward in the succeeding month's account—vide Article 134.

(xii) That no manuscript receipts have been used.

(xiii) That the extract from pound register in Form No. 36 has been prepared in the standard form, and is correctly and neatly written up.

(xiv) That there has been no delay either in closing the accounts or in submitting them to the taluk office—vide Articles 119 and 126.

(xv) That the amount of the sale-proceeds of impounded cattle, as entered in the extract from pound register in Form No. 36 agrees with the figure in the return in Form No. 38, and in the sale lists submitted by the officer entrusted with the sale.

(xvi) That the manure is duly sold from time to time in pounds where the sweepers are paid fixed salary.

(xvii) That in cases where cattle are reported to have died in pounds, the fact was promptly reported by the pound-keeper to the tahsildar, deputy tahsildar or revenue inspector, for due enquiry into the cause thereof, if necessary—vide Article 125.

(xviii) That in the case of write-off of irrecoverable items of fees and fines, the sanction of the District Magistrate has been obtained.

Cattle undisposed of.

134. A register in Form No. 43 should be maintained in the taluk office to watch the disposal of animals remaining undisposed of at the time the pound accounts are closed. Columns 1 to 6 should be filled in when the accounts of the month concerned are checked, and on receipt of the subsequent month's accounts, the disposals should be entered in columns 7 to 10. An extract from this register should be submitted monthly to the Audit office, showing the cattle which remained undisposed of both in the current and previous months.

Amounts to be transferred to deposits.

135. Surplus sale-proceeds of impounded cattle, and any excess recoveries of fines and feeding charges noticed during the course of the check of the pound accounts, should be at once transferred to "Criminal Courts Deposits," pending refund to the parties concerned, or adjustment to the appropriate head of account, as the case may be—vide Article 139.

NOTE.—Items of less than eight annas each should, however, be credited directly to Government to cattle pound accounts.

Surplus sale-proceeds of impounded cattle.

136. Claims for the surplus sale-proceeds of impounded cattle should be preferred *and established* within three months from the date of remittance of the sale-proceeds in the taluk treasury by the pound-keeper. Tahsildars and deputy tahsildars in independent charge are authorized to receive such claims, to enquire into them, and to deal with them finally. If the refund is sanctioned, the amount should be paid to the party concerned even if in the meantime it has been transferred to the credit of revenue. If the necessary evidence has been adduced within the three months, the party will be entitled to the refund even though the order may be delayed beyond the three months. If, however, the whole or any portion of the evidence be delayed beyond the three months, the claimant will not be entitled to any refund even though the claim may have been preferred within that time.

1. As parties are only entitled to these refunds if the claims are preferred *and established* within three months, particular care should be taken not to postpone the hearing of evidence, etc., which may be adduced in support of the claims.

Objections on pound accounts.

137. All objections noticed during the course of the examination of pound accounts should be briefly recorded on the extract register itself, by the checking clerk, and after they have been approved by the tahsildar or deputy tahsildar, they should be copied out in Form No. 44 and sent to the pound-keeper for note or necessary action as the case may be. If short recoveries of fines are noticed, the difference should be adjusted from the commission due to the pound-keeper, or recovered from him if the amount of commission is not sufficient, but in the case of short recoveries of feeding charges no objection need be raised as the pound-keeper may be presumed to have recovered only the actual charges incurred, subject to the maximum prescribed. All clerical errors in the extract registers may be altered and attested by the head accountant or the deputy tahsildar as the case may be, but corrections and alterations in Forms Nos. 34 and 35, or in the certificate at the foot of Form No. 36, should be attested by the pound-keeper himself. The amount of pound collections remitted should not be returned to the pound-keeper for any errors in accounts, but credited in the accounts pending adjustment of errors, if any.

Completion of check.

138. As soon as the accounts have been examined in the manner above described, the clerk concerned should sign the certificate printed on the extract register in token thereof, fill in the pay order (except in the case of pounds where the pound-keepers are paid fixed salary), and place the accounts with the objection statement before the head accountant, or the deputy tahsildar or tahsildar as the case may be. This officer should then test the correctness of the accounts before signing the pay order, and passing the objection statement, if any. Finally, the amounts to be debited to the several service heads should be entered in red ink in the space provided for the purpose.

NOTE.—In the pass orders on the accounts received from pounds from which there has been no remittance under the note to Article 124 or when the remittance only comprises the net collections under the notes to Article 127, the words "by adjustment" should invariably be added.

Adjustment of deposits.

139. About the middle of every month a statement in Form No. 45 showing the deposits of more than three months' standing should be prepared and submitted to the tahsildar or deputy tahsildar in independent charge for requisite orders of adjustment, where necessary.

On receipt thereof, the amount concerned should be adjusted to the credit of the pound account and the statement submitted to the Audit office in support of the credit.

Sundry receipts.

140. Fines recoverable from pound-keepers should be deducted from the commission due to them, and should not be shown as an item of receipt, unless the commission is not sufficient to cover them.

141. Fines levied by magistrates under the Cattle Disease Prevention Act should be supported by a statement from the Magistrate showing the actual amount collected and remitted. This statement should be sent to the Audit office along with the account.

142. Amounts recovered by hospital pound-keepers should be supported by remittance chalans, and by the counterfoils of the receipts granted to the owners of the cattle. These should be duly examined and submitted to the Audit office.

Payments.

Clerks.

143. The pay of clerks solely engaged in the check and compilation of pound accounts should be drawn on the general form for establishment bills under the signature of the tahsildar or deputy tahsildar, and disbursed after being duly passed for payment by the treasury deputy collector.

Payment of commission.

144. The amount of commission, etc., passed for payment on the extract from pound register in Form No. 36 should be handed over to the pound-keeper, or to the agent, if any, whom he may have named therein. In every case, the actual payee's receipt should be obtained on the extract register itself, and the latter should then be stamped with the "paid" seal. If the actual payee is illiterate, the amount should be paid in the presence of the head accountant or head clerk who should certify in the form to the payment having been made in his presence.

145. In the case of pound-keepers and sweepers who are paid at a fixed monthly rate, irrespective of the collections made by them, salary bills should be drawn by the tahsildar or the deputy tahsildar in the general form for establishment bills, and the amounts disbursed to the parties concerned should be acknowledged by them either in a book kept for the purpose at the taluk office, or otherwise as may be convenient. If any sum remains undisbursed until the beginning of the next month, it should be refunded by short drawal in that month's bill.

Rewards to impounders.

146. In the cases referred to in note 2 to Article 89, the receipts in Form No. 34 presented in support of the reward claimed should be

examined to see that they are originals, and that the fines have been actually realized. For the latter purpose the parties should be directed to obtain endorsements from the pound-keepers, on the receipts, with regard to the actual date of collection. The receipts should then be passed for payment from the permanent advance, under the signature of the deputy tahsildar, and when a sufficient number of them have been paid, a contingent bill in Form No. 2 should be drawn, and the permanent advance recouped.

Hospital charges.

147. These should be paid on bills presented by the hospital pound-keeper, and duly countersigned by the divisional officer or the District Magistrate. All charges should be drawn on contingent bills (Form No. 2), to which suppliers' bills, etc., should be attached as sub-vouchers as far as possible.

Refunds of revenue.

148. Refunds of surplus sale-proceeds of impounded cattle where the claim has been established and of excess feeding charges and excess recoveries of fines on stray cattle held under deposit may be sanctioned by tahsildars and deputy tahsildars in independent charge. Other refunds require the sanction of the Collectors and divisional officers.

NOTE.—Collectors and divisional officers can sanction refunds of excesses even in cases in which no applications have been made by the parties concerned.

Feeding charges.

149. Ordinarily the amounts recovered on account of feeding charges should be shown on both sides of the account as receipts and charges, but in the case of payments under Article 129, the debits alone should appear against this head. The charges referred to in that Article should be drawn on a contingent bill for disbursement to the pound-keeper or sweeper as the case may be, and the receipt of the latter attached to the bill as a sub-voucher. The number and date of the District Magistrate's order authorizing the payment should also be quoted thereon.

Liability of pound buildings to taxation.

150. Cattle pounds situated in Panchayat areas are not liable to house-tax under section 98 of the Madras Local Boards Act, XIV of 1920, as they are not fit for human occupation. Those within municipal limits are, however, liable to taxation under section 81 of the Madras District Municipalities Act, V of 1920.

Compilation of accounts.

151. As soon as the extracts from pound register in Form No. 36 have been duly checked, a consolidated statement of all the pound transactions in the taluk should be prepared in Form No. 46 for submission to the treasury deputy collector with the extract registers and the various receipts supporting the entries in the latter. For all other payments, such as those relating to petty construction and repairs, contingencies,

etc., the vouchers should be sent with the daily lists, as the transactions arise. The total receipts and charges as appearing in Form No. 46 should, before its transmission, be agreed with those in the taluk cash account-current.

1. Whenever new books in Forms Nos. 34 and 35 are issued to any pound during the month, a note of the fact should be made against the pound concerned in the remarks column of the consolidated statement in Form No. 46 with the first and last numbers thereof. This is important, as without it the audit office will be unable to exercise the consecutive number check properly.

Stock register of receipt forms.

152. A register in Form No. 47 should be maintained in all taluk offices for the record of receipts in Forms Nos. 34 and 35, both of which latter should be kept under lock and key in the custody of a responsible clerk. The balance should be struck after each transaction (vide sample entries in the form), and the stock should be periodically verified by the tahsildar, or the deputy tahsildar in independent charge, who should certify to the fact in the register.

Supply of forms.

153. Indents from pound-keepers for Forms Nos. 34 and 35 should be checked with reference to the last numbers entered in the return in Form No. 46, and not more than one book of each kind should be issued at a time. The indents should be carefully filed for reference.

Chapter V.—Audit—General.

General principles of audit.

154. Separate rules are given in the succeeding chapters as to the manner in which the audit of the accounts of the several funds should be conducted, but the following general principles may be here noted. Briefly the main object of the audit is to see—

(i) in the case of receipts—

(a) that there have been no undue delays in their realization or adjustment;

(b) that the realizations or adjustments have been made in accordance with the rules governing them, and that any excess or short collections or credits are duly brought to notice;

(c) that the revenue of the year has been fully credited in the accounts of the year as far as possible.

1. The responsibility for seeing that the proper dues of the Irrigation Cess Fund and Cattle Pounds have been received rests primarily with the revenue officials concerned. In the succeeding chapters, however, the manner in which the audit staff should exercise a check over certain items is explained, but generally speaking, it may be said to be the duty of the audit office to watch the receipts under every head and to bring to the notice of the Collector any marked falling off in them, or any irregularity in their collection or credit.

(ii) as regards expenditure—

(a) that the charge is warranted by the Act concerned, or by some order of competent authority, general or special, passed consistently therewith, and that it has been provided for, either in the budget, or by a separate order of allotment;

1. A sanction for any charge which has not been acted on during the year of sanction, must be held to have lapsed unless specifically renewed in a later year.

(b) that the expenditure is necessary for the public service, and that it is not greater than the occasion demands;

(c) that payment has, as a fact, been made, and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim on the same account is impossible;

(d) that the vouchers are in the prescribed forms, and that they have been correctly prepared in accordance with the rules on the subject;

(e) that they are numbered with reference to the numbers in the list of payments;

(f) that the details of the vouchers work up to the totals, and that the totals are in words as well as in figures;

(g) that charges against two major heads are not included in one voucher;

1. Exception should not be taken to a voucher on this ground, unless the items require different action, such, for instance, as entry in different registers.

(h) that the vouchers are stamped "Paid";

(i) that there are no erasures, and that all alterations are attested by the officer or party concerned, as the case may be;

(j) that receipts for all sums in excess of Rs. 20 are duly stamped;

(k) that the acknowledgments of illiterate persons are attested by witnesses, except when it is made by a responsible officer not lower in rank than a taluk head accountant;

(l) that no payment is made on a voucher or order signed by a clerk instead of by the head of an office, or on a voucher or order signed with a stamp and that copies of sanctions are certified by the sanctioning officer or by an officer authorized to sign for him;

1. In the case of charges for which special sanction is necessary, no separate sanction need be insisted on, if the bill or voucher on which the money is drawn is signed or countersigned prior to drawal by the authority competent to sanction the expenditure.

(m) that any voucher paid by transfer is stamped as having been so paid, that the head to which the amount has been credited is noted on it, and that the credit is traced in the treasury account whenever possible;

(n) that the audit checks are observed according to the spirit of the rules, and not the letter as opposed to the spirit;

(o) that the returns and vouchers are in printed forms and that the several columns and spaces thereof are properly filled in with the prescribed certificates.

(p) that all returns and vouchers are arithmetically correct and the totals thereof work up to the corresponding totals in the consolidated accounts.

N.B.—It must be borne in mind that the audit of a voucher is not complete until it has been recorded in the appropriate registers, after reference to the entries of sanction, etc., as a check against a second payment of the same claim.

Responsibility for overpayments.

155. The responsibility for an over charge, in respect of salaries and allowances, will primarily rest with the drawer of the bill, as only responsible officers are allowed the privilege of drawing bills for salaries, allowances, or contingencies. Failing recovery from him, the overcharge will be recovered from the countersigning officer, in the event of culpable negligence on his part.

156. The responsibility for an overpayment, in respect of contract and departmental works, will primarily rest with the contractor, or the officer in charge of the work, as the case may be. Failing recovery from the party concerned, the over charge will be recovered from the officer who passed the bill for payment.

Recoveries of overpayments.

157. Recoveries on account of overpayments will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously over-charged. Recoveries on account of overpayments in a previous year should be brought to account as receipts of the department—vide B.P. Mis. No. 2746, dated 26th November 1926.

153. If a recovery be made by short payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and the short charge in the treasury account on the latter voucher, is a set off against the excess payment and the excess charge on the earlier.

153. If a recovery be made in cash, or by short payment of an item not chargeable to the same detailed head, it will be taken in the first instance to "Recoveries of service payments," and then passed by transfer to credit of the detailed head of charge which was over debited in the first instance.

Chapter VI.—Audit of the Ryotwari and Proprietary Estates' Village Service Charges.

Charges.

List of payments.

160. The entries in the list of payments in Forms Nos. 14 and 15 should be compared with the village pay abstracts and those which agree ticked off in blue pencil, any missing vouchers being at once called for. The totals of the several columns should then be verified and compared with the amounts shown in the treasury account, and on the examination being completed, the audit clerk should certify, in the space provided for the purpose at the end of the list, that it has been checked with the vouchers and found correct.

In the case of vouchers not shown in the above list of payments, i.e., those sent with the daily lists (Article 38) it should be seen that they are all forthcoming and that they work up to the totals in the accounts.

Register of sanctioned scale.

161. The audit office should maintain a register of the sanctioned scale of each village in Form No. 10, the original scale, as well as all subsequent changes (which latter should be noted in red ink) being authenticated by the treasury deputy collector, with a quotation of the number and date of the sanction in support. A talukwar abstract should also be prepared in Form No. 11 and duly authenticated by the signature of the treasury deputy collector.

Pay abstracts.

162. In addition to the points noted in Article 154, the following should be carefully borne in mind when scrutinizing the pay abstracts:—

(i) That salaries drawn and establishments entertained are in accordance with the sanctioned scale.

1. For the purposes of this check 15 per cent of the abstracts should be examined with the register of sanctioned scale in Form No. 10. The payment of jamabandi allowances should be audited completely in detail.

(ii) That the particulars of undrawn and undisbursed salaries agree with the corresponding entries in the separate statements relating to them.

(iii) That the salaries left undisbursed in the last month (column 21 of the last month's current list of payments—Form No. 14) have been refunded by short drawal in this month (column 19 of this month's current list of payments).

(iv) That particulars are given in the remarks column of Form No. 14 for undisbursed salaries refunded by short drawal as shown in column 19 thereof.

(v) That the certificate regarding recoveries of fines is duly furnished.

(vi) That deductions on account of leave, suspension, etc., and other recoveries ordered have been duly carried out.

(vii) That recoveries of overpayments of salaries and allowances and of fines have been collected by deduction from bills instead of in cash.

(viii) That the payment of arrear claims of more than six months' standing bears the sanction of the Collector.

(ix) That the payment of arrear claims of more than one year's standing has been sanctioned by the Board of Revenue.

(x) That payments from savings, and refunds of fines, are supported by the sanction of the divisional officer and pre-audited by the treasury deputy collector—vide Article 55, note.

(xi) That any acting allowances drawn are regulated by the rules on the subject—vide Article 49.

(xii) That particulars for all undrawn amounts are given in the remarks column of pay abstracts.

(xiii) That there has been no unusual delay either in claiming the allowances, or in passing the abstracts for payment or in adjusting payments from village collections and that the amounts due have been promptly paid at the taluk office, or by the village headman, as the case may be.

(xiv) That the pay abstract is duly signed by the tahsildar, deputy tahsildar or taluk sarishtadar or taluk head accountant.

(xv) That all alterations have been duly attested.

(xvi) That the amount of each voucher or receipt has been entered in words as well as in figures.

(xvii) That the vouchers are duly receipted and that they are stamped when the payment to a single individual exceeds Rs. 20.

(xviii) That in making payments of salaries due to deceased persons, an affidavit of the village headman to show that the payee is the legal heir of the deceased has been attached to the pay abstract.

(xix) That payments to illiterate village servants have been attested by two witnesses not being themselves payees or supported by a certificate of disbursement by the drawer of the bill.

(xx) That payees' acquittances were taken or given in the pay abstracts after they received payment of their salaries and that the acquittances agree with the names of those persons for whom the bill was drawn.

(xxi) The reference to the original bill is given in the case of supplemental payments.

1. The original bill should invariably be examined to see whether the supplemental payment is admissible.

Consolidated abstract of payments to village establishments.

163. On receipt of this statement, the several entries should be checked by reference to the abstract of sanctioned scale in Form No. II as well as to the list of payments in Forms Nos. 14 and 15 and to the previous month's statement. If the arrears due to village officers are large, the fact should be brought to the notice of the Collector for such action as he may deem fit to take. Each payment on account of arrears should also be audited by posting it in the original statement in Form

No. 16 in which the amount was shown as undrawn or refunded as undisbursed. If any payments in excess of the sanctioned scale are noticed or if any items are not traceable in the statement in Form No. 16, they should be objected to. In cases in which payments are made under proper sanction from amounts treated before as fines and savings, the amount should be added to the original lists in Form No. 16 for the month to which they relate and the subsequent payments should be audited against such additional entries.

In the case of payments of famine batta it should be seen that the amounts due have been correctly calculated and that the payments are shown separately from the ordinary allowances.

Construction and repair of chavadis, etc.

Register of works.

164. A register of works in Form No. 4 should be maintained in the audit office, and the particulars of all works (whether advances are made for their execution or not) should be recorded in it as the transactions arise.

Audit of vouchers for works.

165. The vouchers relating to the construction and repair of village chavadis, etc., should be audited with reference to the following points:—

General.

(i) That the expenditure is duly covered by the sanctioned estimate.

(ii) That the amounts have not been drawn before they were actually required for payment and that the amounts so drawn do not exceed those placed at the disposal of the officer concerned.

(iii) That advances are not made more frequently than necessary, and that adjustments are effected as speedily as possible in cases where advances are drawn.

(iv) That unspent balances as also the sale-proceeds of old materials, if any, are repaid into the treasury as soon as the works are completed or at the close of the year, whichever date is earlier.

(v) That no sum is drawn at the close of the year with the object of merely preventing the allotment from lapsing.

Contract certificates (S.F. Form No. 6).

(vi) That the rates at which payments were made do not, without proper sanction, exceed those in the estimate, or in the contract agreement, if any.

(vii) That the amounts provided in the estimates for "sundries" or "contingencies" have not been paid to the contractors as a matter of course, i.e., in the absence of details of the work said to have been turned out.

(viii) That the up-to-date fines and other deductions are duly detailed in the remarks column or elsewhere.

(ix) That the deductions made on the reverse of the form on account of previous payments are correct as also the actual balance still due, if any.

(x) That the measuring officer's certificate has either been signed or the certificate required by Article 32 has been furnished.

(xi) That in cases where check-measurements are required (vide Article 33) either the check-measurement certificate is furnished or a deduction of 10 per cent is made on the bill.

(xii) That payments have been duly witnessed in the case of illiterate payees.

Nominal Muster Rolls (S.F. Form No. 8).

(xiii) That the amounts paid to the several labourers, as recorded in Part I, are correct.

1. For the purpose of this check, 10 per cent of the entries should be examined in detail with reference to the letters indicating "Presence" or "Absence" and the total of the bill verified.

(xiv) That the amount shown in the column "Balance due" is correct with reference to any deductions made on account of fines and stoppages.

(xv) That the initials of the paying officer are noted in the last column against each labourer, or group of labourers bracketted.

(xvi) That the certificate of payment is duly signed by the paying officer, and that the signatures of witnesses appear at foot when necessary.

(xvii) That the arrears of previous muster rolls, if any, have been correctly noted in Part II with reference to those rolls.

(xviii) That the value of work turned out has either been shown in Part III or that the alternative certificate has been furnished in cases where the work is not susceptible of measurement.

1. When Part III is filled in, it should be seen that the value of the work turned out compares favourably with the cost of the labour employed, inclusive of maistris engaged on the particular description of work and that any marked discrepancies have been explained.

(xix) That wages not claimed within three months have been duly credited to the work and that any subsequent claim thereto is admitted only on the written orders of the divisional officer.

Contingencies, etc.

166. As regards contingencies and other similar charges, it should be seen (a) that special or unusual charges are supported by competent sanction, (b) that the budget allotment has not been exceeded, and (c) that the certificates printed on the bill have been duly furnished. The bill should, of course, be also checked in the usual manner against the accompanying sub-vouchers and payees' receipts, if any.

Chapter VII.—Audit of the Irrigation Cess Fund Accounts.

Channel establishment.

Establishment audit register.

167. The establishment audit register will be in Form No. 49, each page being divided by horizontal lines into three equal spaces for the record of three years' charges. A page should be set apart for the audit of the establishment sanctioned for each channel, or group of channels, as the case may be. The register is opened by bringing forward the scale for each channel or group of channels, as finally recorded in the past year's audit register, the details thereof being entered in a fly-leaf in the following form, inserted between the pages of the register :—

Details of appointments and pay.

Appointments.	Pay on 1st April 193 .			Income-tax, if any.			Remarks.
	RS.	A.	P.	RS.	A.	P.	

168. Alterations of the scale, and of the total amount payable at any time, due to orders passed during the currency of the register, should be noted in the fly-leaf, and in the body of the register, with a quotation of the orders under which they are made. All entries in the sanctioned scale column of the audit register should be initialled by the Collector, and any alterations of the figures in that column should be similarly attested by him.

Temporary establishment.

169. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, the period for which the sanction holds good being distinctly specified in the second column, below the details of the appointments sanctioned. Lines should also be drawn across the cages of the months previous to, and subsequent to, such period, so as to prevent the admission, by oversight, of pay for a period in excess of the sanction.

1. Temporary establishments should be entered in the audit register on separate pages after the permanent establishments, and should be kept distinct from them.

Checking of establishment bill,

170. Before passing an establishment bill for payment, its calculations should be checked arithmetically, and reference should be made to the leave statement, if any, in order to see that no absence on leave causes a charge which the rules do not permit. It will not be necessary to check the leave granted by earlier records, nor the details of the bill by earlier bills, though if any leave appears *prima facie* to be contrary to rules, it should be specially looked into. It should also be seen that the bill is drawn according to the sanctioned scale, that pay and acting allowances are separately shown, that arrear pay, if any, is drawn on a separate bill, and that either a leave statement is furnished, or the "no leave" certificate printed on the bill is filled in and signed.

Posting of audit register.

171. In posting the audit register, the amount shown in the establishment bill in the column "net charge" will be entered against the establishment concerned in the space set apart for the month on account of which the pay is drawn. Below this should be entered in red ink, with the letter "W" prefixed, any amount due but withheld by reason of absence, etc., to check arrear bills. The amount of fines, if any, shown in the establishment bill, should be similarly noted in red ink with the letter "F" prefixed to check claims preferred if the fines are subsequently remitted. The entries should always be begun from the top of the allotted space, in order that there may be room for the record of arrear bills, and also for the note of sums refunded by short-drawal, which may be claimed again. The sums so refunded should be entered in red ink with the letters "U.P.R." ("undisbursed pay refunded") prefixed.

1. All orders personally affecting any member of the establishment should be noted either in the audit register, or in the fly-leaf attached thereto.

172. The establishment audit register runs from April to March, and the pay is to be recorded in the cage of the month *for* which it is due, not that *in* which it is disbursed.

1. The number and month of each voucher should be quoted in the column concerned as shortly as possible; thus 34/7 would indicate Voucher No. 34 of July.

Arrear bills.

173. Arrear bills will be passed, in the manner above described, against the establishment concerned, after reference to the note of amounts due but not drawn, and the necessary addition should at once be made to the aggregate total of the payments recorded up-to-date.

Chapter VIII.—Audit of Cattle Pound Accounts.

Pound accounts.

174. On receipt of the pound extracts in Form No. 36, with the consolidated statement in Form No. 46, the audit clerk should see whether all the extracts of the month in question have been received, and whether those not submitted with the previous month's consolidated statement have been forwarded or not. In the latter case special reminders should be sent to the tahsildar.

175. If *nil* statements are frequently received from any pound or if the accounts are not received for two months together, the tahsildar concerned should be asked to make a personal investigation into the matter at his early convenience, and to submit a report thereon without delay.

Examination of pound accounts.

176. Each pound extract should be examined on the following lines, and the totals thereof traced into the consolidated statement in Form No. 46:—

(i) That all the required receipts in Forms Nos. 34 and 35 are forthcoming;

1. Only 20 *per cent* of the receipts need be checked in detail, unless they are very few in number.

(ii) That the first numbers of the receipts in Forms Nos. 34 and 35 are continuous with the last numbers entered against the pound in the previous month's consolidated statement in Form No. 46;

1. For the purpose of the above check the consolidated statement should be examined, and in case of doubt the receipts themselves should be referred to—vide also note to Article 151.

(iii) That the fines and feeding charges have been levied according to the prescribed rates;

1. For this purpose a duly authenticated list of the various rates of fines and feeding charges should be pasted on a board and kept in the audit office.

(iv) That the feeding charges were levied only for the number of days the cattle were actually kept in the pound;

(v) That the commission of the pound establishment has been correctly calculated with reference to the rules and orders on the subject;

(vi) That the whole of the fines, surplus sale-proceeds of impounded cattle, and other miscellaneous receipts, have been duly shown as remitted into the treasury;

(vii) That the certificate of disbursement of feeding charges and commission has been signed by the pound-keeper;

(viii) That the receipts in Forms Nos. 34 and 35 do not bear erasures, and that all alterations have been attested;

(ix) That there were no delays in sending reports to the station-house or other officer entrusted with the sale of impounded cattle—vide Article 94.

(x) That sale lists are attached in support of the sale-proceeds of impounded cattle, and other miscellaneous sales.

(xi) That animals still in the pound when the previous month's account was closed have been duly shown in the account under examination;

1. The audit clerk should check this with reference to the extracts from the register of cattle undisposed of—Vide Article 179.

(xii) That no manuscript receipts have been used;

(xiii) That the extract register has been prepared in the standard form, and is correctly and neatly written up;

(xiv) That there has been no delay either in closing the accounts, or in submitting them to the taluk office—vide Articles 119 and 126;

(xv) That the sale-proceeds of impounded cattle, as entered in the extract from the pound register, agree with the amounts entered in the return in Form No. 38 submitted by the officer entrusted with the sale;

(xvi) That the manure is duly sold from time to time in pounds where the sweepers are paid fixed salary;

(xvii) That in cases where cattle are reported to have died in pounds, information is available as to whether the tahsildar or deputy tahsildar is satisfied as to the *bona fides* of the reported death.

(xviii) That in cases of short collections of fines and excess collections of feeding charges, the difference has been recovered from the pound-keeper or from his commission and credited in the accounts to the service head or to "deposits" as the case may be—vide Articles 135 and 137.

(xix) That the surplus sale-proceeds of cattle, if any, have been duly credited to "deposits";

1. For the purpose of points Nos. (xviii) and (xix), the criminal court's deposit register maintained in the general treasury branch should be examined by the audit clerk, and any differences noticed by him should be reconciled without delay.

(xx) That the certificate of check has been duly signed by the taluk clerk;

(xxi) That the pay orders have in all cases been signed, and that "paid" stamps have been duly affixed;

(xxii) That payments of commission, etc., have been acknowledged either by the pound-keeper or his duly authorized agent as the case may be.

Sundry receipts.

177. Whenever a hospital pound is opened in the district, it should be seen that all recoveries reported to have been effected have been duly brought to account, and that they are supported by the usual receipts—vide Articles 104 and 107.

Payments.

178. The only vouchers to be dealt with in the audit office are those relating to commission payments, and the construction and repair of pounds, as all others are sent to the Accountant-General for audit. The former are checked in connexion with the examination of the pound extracts [Article 176 (v)], while for the latter the rules in Articles 164 and 165 should be followed.

Extract from register of cattle undisposed of.

179. It should be seen that all cattle shown as undisposed of in the extracts are shown in this register and that disposals are noted against all cattle which were shown in the previous month's extracts as undisposed of.

Chapter IX.—General Rules as to Procedure after Audit.

Audit enforcement.

180. The audit clerk should fill in and initial the audit enforcement on each voucher or account examined by him. Objections and orders arising in the audit of vouchers or accounts should be written on them in red ink, and initialled by the audit clerk—the amount objected to being noted in the audit register, if any. All sub-vouchers should be stamped with the “cancelled” stamp during the course of the audit.

Review of audit.

181. The audit of every voucher, whether recorded in any register or not, must be reviewed either by the treasury deputy collector, or the English head accountant, and the reviewing officer, as he passes the voucher, should initial it under the audit enforcement, as well as against the entry, if any, in the audit register. The review of the audit of receipts should be conducted on the lines laid down in Articles 154, 174 to 177, 216 and 217.

182. The treasury deputy collector, as auditor, should review every month the bills of one or more taluks selected at random, so that the monthly bills and accounts of every taluk in the district are reviewed by him at least once in each year. Vouchers reviewed by the treasury deputy collector should be initialled by him, but need not also be passed by the English head accountant.

1. The reviewing officer should give more attention to the substantial than to the formal part of the audit, and should be specially careful in reviewing the audit of variable charges. It is more important that he should see that no charges are improperly passed, than merely that, having been passed, they are properly recorded. He must see both that no substantial objection is omitted, and that the objections taken are really justified. He is not expected in every case to test the totalling of vouchers, to verify the correctness of the compilation of the enforcement, or to examine a voucher against its sub-vouchers, but his review should be sufficient to detect any general want of care in these matters.

2. At the beginning of each month a memorandum will be prepared by the English head accountant, and placed before the treasury deputy collector, showing which of the accounts have been already reviewed by the latter officer, so that he may select a taluk for review in that month.

Objections on vouchers, etc.

183. In addition to the review of audit prescribed in the preceding Article, the treasury deputy collector should examine all the objections raised during the month on vouchers other than those he has reviewed, or is reviewing, before they are copied into the objection statements, in order to prevent the inclusion of objections on trivial matters, and to ensure the objections being worded as concisely as possible. All objections should be passed under his initials. The audit clerk should, for this purpose, separate all the vouchers on which objections have been raised, and place them before the treasury deputy collector for approval.

Preparation of objection statement.

184. After the objections have been passed by the treasury deputy collector in the manner explained in the preceding Article, they should

be copied into the objection statement in Form No. 50. Every objection should be described in such a manner as to obviate the necessity for any further reference to the voucher for information. There should be a separate objection statement for each taluk.

Money columns in objection statement.

185. The following are the money columns in the objection statement, and no amounts need be held under objection unless they fall under one or other of them:—

- (1) Want of vouchers or detailed bills.
- (2) Items awaiting final clearance.
- (3) Excess or inadmissible payments for recovery.

The several money columns should be totalled so as to bring out the total of the month's objections.

Items awaiting final clearance.

186. This head provides for those items to which technical objection is taken, such as unexplained receipts, and items of charge which cannot be finally admitted in audit for want of sufficient information, or of the required certificates, supporting documents, etc. Any item which appears in this column must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

187. In the case of objections such as the following:—

- (a) Incorrect preparation of forms,
- (b) Incorrect use of forms,
- (c) Want of duly-stamped receipts, when unstamped receipts have been furnished, or
- (d) Expenditure in excess of the budget allotment,

no entry need be made in the money columns. In like manner no amount should be shown in the money columns if the objection takes the form of a simple direction for further guidance, or a call for a document or information, the absence of which is not likely to affect the amount admissible.

Despatch of objection statements.

188. Each objection statement should go out in original under the signature of the treasury deputy collector, and the date of its despatch to the tahsildar concerned should be noted in a register in Form No. 52 kept for the purpose.

189. The objection statements should issue by the 25th of the month following that to which the accounts relate and in any case they should not be delayed beyond the end of the month.

N.B.—An objection once entered in the objection statement can be removed only under the initials of the treasury deputy collector, or of the English head accountant even though the objection statement may not have been actually despatched.

Return of objection statements.

190. Objection statements should be returned by the officers concerned *within fifteen days of their receipt*, after which time reminders should be sent weekly for those not received. Simultaneously with the issue of the third reminder, the delay should be specially reported to the Collector with the request that he will take such steps as will ensure

the speedy return of the statements delayed. The return of the statements within the period allowed should be carefully watched by means of the register in Form No. 52 referred to in Article 188. The return of objection statements should not be delayed by the officers to whom they are sent on the ground that one or two of the objections entail further enquiry. These can be disposed of by subsequent correspondence—thus permitting the other items to be replied to at once. As the observance of this rule is a matter of importance, the attention of the officers concerned should be drawn to it.

191. As soon as possible after an objection statement is returned by the taluk office, the audit clerk should go through the replies one by one with a view to taking such further action as may be necessary. All disputed or doubtful points should be brought to the treasury deputy collector's notice for orders, and each item in the objection statement should then be marked "admitted," "further remarks," etc., the former in the adjustment columns and the latter below the replies of the officers concerned. In cases where amounts held under objection in the money columns are admitted, the note of admission should be initialled by the treasury deputy collector, or the English head accountant, and the necessary entries should be at once made in the adjustment register. A draft should then be put up for the treasury deputy collector's approval, dealing with all points against which the words "further remarks" have been noted. The objection statements should then be filed with the statements of previous months, a separate file being maintained for each taluk.

192. Sub-treasury officers often reply to objections with remarks to the effect that the amount "will be recovered" or that the documents, etc., called for "will be sent." In all such cases the officer concerned should be asked to report the actual dates of recovery, or of despatch of the required papers, and his reply should be carefully watched, reminders being sent whenever necessary. If any undue delay occurs in effecting the promised recoveries, or in submitting the required documents, a report on the matter should be made to the Collector. In cases where orders for the recovery of supposed overpayments or inadmissible charges are subsequently withdrawn on the explanations furnished, the fact of withdrawal of the objection should be communicated to the sub-treasury officer. The audit clerk should go over the outstanding items of previous months once every month and issue reminders and take such other steps as may be necessary for their speedy adjustment.

Adjustment register.

193. As the objectionable items are adjusted in whole or in part in the undernoted manner—

(i) *Want of vouchers, etc.*, by the submission of vouchers or detailed bills;

(ii) *Items awaiting clearance*, by being cleared;

(iii) *Excess or inadmissible payments*, by recovery, or by withdrawal of the objection, etc.;

the adjustments should be posted in the adjustment register in Form No. 53 and also against the original item in the objection statement, the mode of adjustment of each item being shown in the former in the column "How adjusted."

194. Each successive portion disposed of should be entered in the money columns of the objection statement under "Mode of adjustment,"

as well as in the adjustment register, and both entries should be initialled by the treasury deputy collector or the English head accountant, at the same time.

1. Entries need only be made in the adjustment register in the case of objections against which amounts have been noted in the money columns of the objection statement.

2. In the case of irrecoverable items written off, the authority should be invariably quoted in the adjustment register.

195. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (as for example when recovery is ordered of part of the charges), only the part cleared will be adjusted, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when raised is duly communicated to the officer concerned, even though it is not the subject of a new entry in the objection statement.

Abstract of objections.

196. An abstract register in Form No. 54 should be maintained in the audit office, for each separate file of objection statements sent. The previous year's balance, if any, will be posted in the second column, on the opening of the register, with reference to the closing balance of that year, while the other entries in the second column will be made immediately before issuing each month's objection statement. The adjustments of each month should be noted in the abstract register against the periods of objection relating thereto, at the time of closing the objection statement for the month—vide Article 197. This should be done with reference to the information in the adjustment register.

Closing the objection statements.

197. On the return of an objection statement, the previous month's balance of unadjusted items should be added to the total of the month's objections. From this total, the total of the month's adjustments, as shown in the adjustment register, should be deducted so as to bring out the balance to be carried forward. When this has been done, the audit clerk should classify the month's adjustments according to the periods to which they appertain, and fill up the abstract of objections referred to in the preceding Article. He will then prepare an extract in Form No. 54 from the abstract register for submission to the Accountant-General, through the Collector of the district, who should state thereon what action he has taken to remove any old outstanding.

Certificate of audit.

198. As soon as the audits of a month have been completed, the certificate to be submitted to the Accountant-General in support of the charges incurred in connexion with the Ryotwari and Proprietary Estates' Village Services and the consolidated statement of the Cattle pound transactions of the district should be prepared in the forms prescribed by that officer, and forwarded to him not later than the 22nd of the month following that to which the accounts relate. After the completion of the audit, vouchers should be kept in monthly bundles in the custody of the English head accountant, until the inspection of the accounts by a member of the inspecting staff of the Accountant-General's office is over. After this, the vouchers should be classed according to the period prescribed for their destruction, those under each class being arranged according to numerical order and kept together in

bundles properly labelled. They should then be sent to the record room, a receipt being taken from the clerk in charge in a register kept for the purpose.

NOTE.—The certificate referred to in the preceding article should be in the following form :—

“Certified that the charges incurred in connexion with the following funds for the month of _____ have been completely audited in accordance with the instructions contained in Chapters V, VI, VIII and XI of the Special Funds Code :—

- (i) Cattle pound.
- (ii) Ryotwari Village Service Fund.
- (iii) Proprietary Estates' Village Service Fund.”

Removal of objections.

199. Collectors and divisional officers will personally watch the removal of objections. They will be responsible for regulating the action required from the officers concerned, as well as for enforcing obedience to audit objections, and for compelling early adjustments.

200. In cases where delays in complying with audit instructions are brought to the Collector's notice (Article 192), he should immediately issue such orders as will ensure the speedy removal of the objections.

201. Collectors should refrain from ordering the removal of any objection which the treasury deputy collector, as audit officer, does not feel at liberty to remove. Any objection which the Collector may consider unnecessary or frivolous should be referred to the Accountant-General for orders.

NOTE.—Treasury deputy collectors in their capacity as audit officers of Special Fund Accounts may, at their discretion, waive any audit objection up to a limit of 4 annas in each case.

Cases of special difficulty.

202. Whenever any special difficulty is experienced in clearing objections, the fact should be at once reported, through the Collector, to the Accountant-General. Frequently recurring objections should also be brought to the Collector's notice with a view to special action.

203. Treasury deputy collectors are authorized to order the recovery of sums already paid, if proper vouchers are not produced within *six weeks* of the date of payment.

204. Ordinarily all personal claims should be audited finally within 18 months of the date of payment, and the auditor should not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay or allowance erroneously drawn more than 18 months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government may remit disallowances of this nature by the auditor.

Responsibility of treasury deputy collector.

205. The objection statements should be very closely scrutinized by the treasury deputy collector who will be held responsible for seeing generally that the audit is efficiently carried out, and that the objections are promptly cleared. His responsibility in the latter connexion does not cease until he has brought to the special notice of the Collector, and, if necessary, of the Accountant-General, all cases of undue delay on the part of the officers whose accounts he audits.

Quarterly review.

• **206.** As soon as the last objection statement for the quarter is received back and disposed of (which should always be within four weeks from the date of issue), the whole of the objections taken during the quarter, which are still outstanding, should be collected in the form of the monthly objection statement. To this review, which is limited to the last-expired quarter, should be attached a supplementary review bringing together in the same way all outstanding items up to the end of the quarter preceding the one under review. These two reviews will thus contain a complete survey of all the outstanding items of the taluk, whatever be the date of the objection. It will be the special duty of the treasury deputy collector to scrutinize them carefully, and to see that the order passed in each case is clear and final, as he is responsible for regulating the action to be taken for enforcing obedience to audit instructions, and for compelling early adjustment.

The quarterly review, with its accompaniment, should be laid before the treasury deputy collector with a draft letter drawing general attention to the outstanding items, and offering such remarks on particular cases as may be called for.

It should be sent in original to the officer concerned with its accompaniment and returned with replies with an explanation of the delay, if any, and the probable date of settlement.

1. A note of the numbers and dates of the several letters and reminders addressed to the officer responsible for the outstanding should be made by the audit clerk in the column "Nature of error or objection."

207. In this way every item outstanding in the district will be brought regularly under the treasury deputy collector's notice not less frequently than once a quarter, and he should keep by him a register in Form No. 55, wherein will be entered monthly all items of more than six months' standing. An extract from this register, in the same form, should be sent to the Accountant-General every month. It is to be clearly understood that the Government looks to the treasury deputy collector and the Accountant-General, and not to subordinate officers, for the progress of adjustment and that unremitting personal attention to this duty on the part of the officers referred to is indispensable.

Compilation of accounts.

208. On completing the audit of vouchers, returns and other accounts, relating to the several special funds excepting the Irrigation Cess Fund, the receipts and the charges of the month should be posted from the audited vouchers, etc., under their appropriate heads in a register in Form No. 56 to be kept for the purpose. The figures as worked out in Form No. 56 should be compared with the corresponding entries in the general treasury account, and if any differences are noticed, they should be reconciled in consultation with the provincial account branch, or by the submission of an alteration memorandum to the Accountant-General. It should be the endeavour of the audit clerk to see that his figures agree with those of the Accountant-General and with this view he should carefully carry out all alterations intimated by that officer. All necessary adjustments will be carried out in the audit branch.

As regards the Irrigation Cess Fund the register should be posted monthly by the Collector's office and the total of the receipts and charges as worked out in this register agreed with the corresponding figures appearing in the cash book.

Chapter X.—Inspection of Taluk and Pound Accounts.

Taluk accounts.

209. All the taluk accounts will be inspected once every year by one of the senior accountants in the Treasury Branch of the Collector's office and the reports thereon sent to the taluk officer direct after being signed by the treasury deputy collector. They should, however, be returned with the taluk officer's replies through the divisional officer as early as possible.

210. The following points should be specially looked to by the audit clerk when examining the taluk accounts, and the treasury deputy collector may also be guided by them in the course of his inspections:—

(i) That all the registers prescribed by the rules have been maintained correctly, and are kept up-to-date;

(ii) That the taluk audit register of village establishments has been correctly posted;

1. For the purpose of the check the audit clerk should take any two months' accounts selected at random, and trace the postings of the village pay abstracts concerned into the register. The entries in the remarks column relating to payment of the jamabandi allowances should be checked completely in detail.

(iii) That in the case of cattle pounds the consecutive number check is regularly exercised by the taluk office;

1. For this purpose the entries in the office copies of the consolidated statement in Form No. 45 should be examined.

(iv) That the stock register of Forms Nos. 34 and 35 bears evidence of check at the hands of the tahsildar or some other responsible officer;

(v) That the stock in hand agrees with the account balance;

1. A certificate of verification should be furnished by the audit clerk to this effect in the register itself.

(vi) That the receipt books in Forms Nos. 34 and 35 returned by pound-keepers have either been fully used up, or that the unused receipt portions, if any, have been duly cancelled.

Pound accounts.

211. As regards the pound-keepers' original accounts, it is not necessary that the audit clerk should visit the several pounds themselves, but one or two pounds may be selected at random, and the pound-keepers concerned ordered to produce their accounts at the taluk office.

Examination of accounts by revenue divisional officers.

212. Divisional officers should examine the special fund accounts in every taluk office in their divisions at least once a year. The examination should, as far as possible, be made unexpectedly and not at stated periods. The questions given in Appendix G should be answered by the examining officer and a report submitted by him to the Collector immediately after the examination is over.

PART II

**MANUAL ON TEST AUDIT BY THE
ACCOUNTANT GENERAL**

PART II.

MANUAL ON TEST AUDIT BY THE ACCOUNTANT GENERAL.

Chapter XI.

Audit agency.

213. Special Funds include—

- (1) The Irrigation Cess Fund,
- (2) Cattle-pounds, and
- (3) Village service charges.

The audit of the Irrigation Cess Fund accounts is conducted by the Examiner of Local Fund Accounts (vide G.O. No. 114, Finance, dated 6th February 1924). As regards items (2) and (3), viz., cattle-pounds and village service charges, the audit of these accounts consists of the following items:—

- (a) Pre-audit in the taluk office.
- (b) Post-audit of the paid bills in the treasury by the Special Fund establishment.
- (c) Annual inspection of the accounts in the taluk office by one of the senior accountants in the treasury branch of the Collector's office.
- (d) Annual inspection of the accounts by the treasury officer in the course of his inspection of sub-treasuries and
- (e) Test audit at the Huzur treasury of two months' vouchers relating to pay of establishment and of all vouchers relating to other items by the inspecting staff of the Accountant-General's office in respect of village service charges only.
- (f) The audit of cattle-pound vouchers other than those relating to commission payments and construction and repair of pounds is performed by the Accountant-General.

NOTE.—The inspection and audit prescribed above will not preclude the scrutiny in detail of the village cattle-pound accounts in the taluk office and by the jamabandi officer at jamabandi.

General principles of audit.

214. The general principles of audit given in Articles 154 and 162 are applicable also to the test audit by the Accountant-General.

PART III

**MANUAL ON TEST AUDIT BY THE EXAMINER
OF LOCAL FUND ACCOUNTS**

PART III.

MANUAL ON TEST AUDIT BY THE EXAMINER OF LOCAL FUND ACCOUNTS.

Chapter XII.—Irrigation Cess Fund Accounts.

Vouchers, demand, collection and balance and financial statements.

215. The vouchers, demand, collection and balance statements and financial statements relating to the Irrigation Cess Fund will be retained in the Collector's office and subjected to an annual audit by the district inspector of Local Fund Accounts.

Demand, collection and balance statements.

216. The demand, collection and balance statements forwarded by the tahsildars, under Article 39, should be checked, as regards the opening balances, by reference to the previous month's statements and the jamabandi accounts, if required, and as regards the collections by reference to the taluk cash account-current.

NOTE.—Collectors are competent to sanction the write-off of irrecoverable arrears of irrigation cess.

217. In the case of leases, etc., the demand should be checked by reference to the sale lists, and the realizations with the total credits in the treasury.

Financial statement.

218. On receipt of the financial statement in Form No. 30, it should be seen that the total charges are correct with reference to the paid vouchers. The correctness of the figures appearing in the statement should also be proved with reference to the credits and debits in the cash book. As the account of each channel or group of channels is required to be kept distinct, it should also be seen that no overdrawals have been permitted.

Channel establishments.

219. The bills should be checked with reference to the Establishment audit register referred to in Chapter VII and the general principles laid down in Article 154.

Construction and repair of channels, etc.

220. The rules in Articles 164 and 165 regarding the check of payments relating to the construction and repair of chavadis, etc., apply *mutatis mutandis* to similar charges connected with channels.

Cash book.

221. It should be seen during audit—

- (a) that the pages are machine numbered;
- (b) that the collections have been remitted into the treasury without undue delay;
- (c) that all payments are supported by counterfoils of cheques issued and bills passed for payment;
- (d) that the totals have been made and carried over from page to page at the end of the month;
- (e) that the balance at the close of each month agrees with the balance in the Pass book, after allowing for uncashed cheques and unremitted revenue; and
- (f) that the balance in the cash column on the day of examination agrees with the actual cash balance on hand.

Cheque books.

222. It should be seen—

- (a) that no cheques are signed unless required for immediate delivery to the person to whom the money is to be paid;
- (b) that entries relating to cancelled and lapsed cheques have been properly made in the cash book; and
- (c) that all cheque books received have been properly accounted for in the stock account of forms.

Pass books.

223. It should be seen—

- (a) that pass books are sent periodically to the treasury for being written up; and
- (b) that all entries therein are made only by the treasury establishment.

APPENDICES

APPENDICES.

APPENDIX A.

[Article 20, Note 4.]

FORM A.

Stock register of furniture supplied to village chavadis and courts.

Office of the Tahsildar of taluk
Deputy Tahsildar of taluk or sub-taluk

Date.	Number and date of contingent voucher, invoice, etc.	Name of chavadi or village court to which supplied.	Receipts.	Issues.	Balance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Name of articles—Chairs.

			RS.	RS.	RS.	
1st May 1929 ...	Voucher No. 10, dated 1st May 1929.	...	50	...	50	Purchased.
25th May 1929	Indent No. 27, dated 25th May 1929.	Village chavadi at Kottur.	...	2	48	
1st June 1929 ...	Indent No. 30, dated 1st June 1929.	Village court at Aram.	...	3	45	

Name of articles—Benches.

			RS.	RS.	RS.	
1st May 1929 ...	Voucher No. 11, dated 1st May 1929.	...	20	...	20	Purchased.
5th May 1929 ...	Indent No. 12, dated 5th May 1929.	Village chavadi at Kottur.	...	2	18	One bench broken and written off in tahsildar's order No. , dated 3rd May 1929.
1st June 1929 ...	Indent No. 30, dated 1st June 1929.	Village court at Aram.	...	1	17	

FORM B.

Inventory of articles of furniture supplied to village ^{Chavadi} Court at Kottur village, taluk.

Name of article.	Number supplied.	Date and order of supply.	Remarks of inspecting officer as to condition, etc.
(1)	(2)	(3)	(4)
Chairs	2	1st May 1929, No. 25, dated 1st May 1929.	Kept in good condition.
Table	1	Do.	Do.
Benches	2	Do.	1 bench broken and written off in tahsildar's order No. , dated 3rd May 1929.
Record box	1	Do.	Kept in good condition.

APPENDIX B.

[Article 46.]

List showing the records to be retained or destroyed.

Form No.	Description of forms.	To be destroyed after
<i>A.—Accounts, Statements and Returns.</i>		
1.	Application for refund	3 years.
2.	Contingent bill	5 "
3.	Estimates	5 "
4.	Register of works	5 "
5.	Contract agreement for works	3 years after the termination of contract.
6.	Contract certificate	3 years.
7.	Completion report	3 "
8.	Nominal Muster Roll	3 "
9.	Village pay abstract	3 "
10.	Register of sanctioned scale of village establishments.	} To be retained.
11.	Abstract of sanctioned scale	
12.	Taluk audit register of village establishments	5 years.
13.	Register of payments to village officers	5 "
14.	List of payments to village establishments (current)	5 "
15.	List of payments to village establishments (arrears)	5 "
16.	Detailed statement of salaries of village establishments.	5 "
17.	Consolidated abstract of payments to village establishments	5 "
18.	Register of fines imposed on village establishments	3 "
19.	Budget estimate of ryotwari village service charges	5 "
20.	Budget estimates of proprietary estates' village service charges	5 "
21.	Application for refund of Irrigation Cess Fund	3 "
22.	Village demand register of irrigation cess	3 "
23.	Statement of channelwar demand of irrigation cess	3 "
24.	Statement of collection of irrigation cess	3 "
25.	Taluk demand register of irrigation cess	3 "
26.	Taluk register of channelwar expenditure	3 "
27.	Irrigation Cess Fund voucher list	3 "
28.	Taluk register of sanctioned scale of Irrigation Cess Fund establishment	} To be retained.
29.	Taluk demand, collection and balance statement of Irrigation Cess Fund	
30.	Taluk financial statement of Irrigation Cess Fund	3 years.
31.	Cash Book—Irrigation Cess Fund	3 "
32.	Budget estimate of receipts and expenditure of Irrigation Cess Fund	} To be retained.
33.	Monthly statement of receipts and expenditure of the Irrigation Cess Fund	
34.	Receipt for impounded cattle	3 years.
35.	Receipt for fines and feeding charges	3 "
36.	Pound-keeper's register and extracts	3 "
37.	Report to station-house officer	3 "

List showing the records to be retained or destroyed—cont.

Form No.	Description of forms.	To be destroyed after
<i>- A.—Accounts, Statements and Returns—cont.</i>		
38.	Station-house officer's report of disposal of cattle ...	3 years.
39.	Register of cattle to be sold	3 "
40.	Remittance chalan	3 "
41.	Indent form	3 "
42.	Register showing dates of receipts of pound accounts.	3 "
43.	Register showing cattle remaining undisposed of ...	3 "
44.	Taluk objection statement on the pound accounts ...	3 years after the objections have been completely disposed of.
45.	Statement of unclaimed deposits for adjustment ...	3 years.
46.	Taluk consolidated statement of pound transactions ...	3 "
47.	Stock register of Forms Nos. 34 and 35	3 "
48.	Budget estimate of receipts and charges of cattle-pound transactions	5 "
49.	Huzur General Establishment audit register	5 "
50.	Huzur objection statement	3 years after the objections have been completely disposed of.
51.	Statement of further remarks on the replies to the objection statement	3 "
52.	Despatch register of objection statements	3 years.
53.	Audit office adjustment register	3 "
54.	Abstract register of objections	3 "
55.	Particulars of objections of more than six months' standing	3 "
56.	Posting register of receipts and charges of the several special funds	3 "
57.	Abstract account and demand, collection and balance statement of Irrigation Cess Fund	3 "
	Sale lists	3 "

B.—Correspondence, Reference Files, Books, etc.

1.	Acts and Codes	Permanent.
2.	Important administrative orders and papers such as those relating to the establishment of pounds, re-organization of village establishments, etc. ...	"
3.	Orders of Government and Board of Revenue ...	"
4.	Accountant-General's circulars and general letters ...	"
5.	Papers connected with the retention and destruction of records	"
6.	Routine correspondence	10 years.
7.	Annual reports and orders thereon	Permanent.

SPECIAL FUNDS CODE—APPENDICES

APPENDIX C.

[Article 50.]

Instructions for the grant of travelling allowance to karnams undergoing training in survey schools.

A karnam attending for the first time a survey class held under B.P. No. 33, Sett., dated 4th February 1905, or B.P. No. 321, Sett., dated 31st August 1906, shall, for every day during which the course of training lasts, be paid a daily allowance to be fixed by the Collector of the district, but not exceeding six annas in Malabar, Anjengo in Tinnevely district, South Kanara and the Nilgiris, and not exceeding four annas elsewhere; provided the place where the class is held is more than five miles from the village in which the karnam ordinarily resides. He will also be paid actual fare for railway journeys performed by him in connexion with his training, provided the journey is made under the orders of the officer in charge of the survey school or with his approval. Karnams attending the survey school and returning to their villages under the Collector's order to attend to their legitimate duties, and returning again to complete the training are entitled under the Collector's sanction, to actual railway fare for the journeys to and fro.

Explanation.—A Karnam attending a survey class for the second time by permission of the divisional officer shall not be eligible to receive any daily allowance, or railway fare.

2. No allowance shall be paid under rule 1 for days on which the karnam is absent, whether authorizedly or unauthorizedly.

Explanation.—Attendance one hour or more late shall count as absence for that day for the purpose of this rule.

3. Attendance rolls shall be kept at such classes in such form and by such officer (not being of lower rank than inspector or deputy surveyor) as the Collector may prescribe.

4. The amounts admissible under these rules to the karnams attending a survey class shall be paid to them on their receipts, at the termination of the class, in the presence of an officer not below the rank of a tahsildar.

NOTE.—These rules have been extended to the karnams of unsurveyed proprietary villages who are required to undergo the training compulsorily.

APPENDIX D.

[Article 52.]

List of villages in the case of which the pay of village establishments is remitted by postal money order at Government expense.

CHINGLEPUT.

Tiruvallur taluk.

1. 205 Velur	} Government villages.
2. 207 Pisattur	
3. Adivi Sankarapuram	
4. Karur alias Krishna-giri.	
5. Agaram	} Non-Government villages (Zamin).
6. Alappakkam	
7. Attur	

CHINGLEPUT—cont.

Tiruvallur taluk—cont.

- | | |
|---------------------------------------|------------------------------------|
| 8. Govardhanagiri
alias Pulippadu. | } Non-Government villages (Zamin). |
| 9. Ramapuram. | |
| 10. Vengalattur. | |
| 11. Sivagiri. | |

MADURA.

Periyakulam taluk.

Vallanadi (in the Gantamanayakkanur Zamin).

RĀMNĀD.

Rāmnād taluk.

- | | |
|-----------------|-----------------------------|
| 1. Dhanushkodi. | } In the Rāmēswarem Island. |
| 2. Rāmēswarem. | |
| 3. Pamban. | |

TINNEVELLY.

Tenkasi taluk.

Uttumalai Estate.

- | | |
|--------------------------------|---------------------------|
| 1. Uttumalai. | 13. Mel Kalingal. |
| 2. Kavallkurichchi. | 14. Vorpinkulam. |
| 3. Vadakku Kavallakurichchi. | 15. Kurukkalpatti. |
| 4. Kasikkuvayttan. | 16. Kovilankulam. |
| 5. Kidanganeri. | 17. (Ko.) Marudappapuram. |
| 6. Kaduvetti. | 18. Ilandaikkulam. |
| 7. Arunachalapuram. | 19. Marudankinaru. |
| 8. Kurichchikulam. | 20. Narikkudi. |
| 9. Vagaikkulam. | 21. Karisalkulam. |
| 10. Sivalapuramkaradi Udaippu. | 22. Balabhadramapuram. |
| 11. Kuruchchampatti. | 23. Marukkalankulam. |
| 12. Kil Kalingal. | 24. Mel Marudappapuram. |

TRICHINOPOLY.

Kulittalai taluk.

- | | |
|------------------------|----------------------|
| 1. Naduppatti. | 8. Amaiyapuram. |
| 2. Vellalappatti. | 9. Prigapatti. |
| 3. Daralavishnampatti. | 10. Vengakurichchi. |
| 4. V. Periyapatti. | 11. Malaiyadippatti. |
| 5. Mogavanur. | 12. Chettiyapatti. |
| 6. Sekkanam. | 13. Pannappatti. |
| 7. Palaiyakottai. | 14. Pudunattam. |

TRICHINOPOLY—*cont.**Kulittalai taluk—cont.*

- | | |
|------------------------|----------------------------|
| 15. Karuppur. | 52. Lekkanayakkanpatti. |
| 16. Reddiyapatti. | 53. Palaiyapalaiyam. |
| 17. Vaiyampatti. | 54. Ikkaraikosakkurichchi. |
| 18. Kumaravadi. | 55. Sevalpatti. |
| 19. Ilamanam. | 56. Marungi Idaiyappatti. |
| 20. Pudukkottai. | 57. Kanjanayakkanpatti. |
| 21. Vembanur. | 58. Kallakkampatti. |
| 22. Ayan Pudukpatti. | 59. Ammachattram. |
| 23. Navagudi. | 60. Endappuli. |
| 24. Kannukkuli. | 61. Kannuttu. |
| 25. Kodumbaippatti. | 62. Mavattur. |
| 26. Palaikkurichchi. | 63. Mullippadi. |
| 27. Kiranippatti. | 64. Mel Pagudi. |
| 28. Tenur. | 65. Palavidudi. |
| 29. Kalingappatti | 66. Sembianattan. |
| 30. Valanadu. | 67. Madampatti. |
| 31. Kavundanpatti. | 68. Pudanguppatti. |
| 32. Tottiyapatti. | 69. Inam Pudevadi. |
| 33. Piranpatti. | 70. Inam Sigampatti. |
| 34. Minikkiyur. | 71. Inam Vadugappatti. |
| 35. Paluvanji. | 72. Vaiyamalaippalaiyam. |
| 36. Vellayakkonpatti. | 73. Dalavaiypatti. |
| 37. Amanakkampatti. | 74. Unaiyur. |
| 38. Kannivadugappatti. | 75. Karaippatti. |
| 39. Tirunellippatti. | 76. Karumalai. |
| 40. Muttalwarpatti. | 77. Yagapuram. |
| 41. Marungapuri. | 78. Sattambadi. |
| 42. Ayan Poruvay. | 79. Uttukkuli. |
| 43. Talambadi. | 80. Kalluppatti. |
| 44. Nallur. | 81. Vairampatti. |
| 45. Adaiikkampatti. | 82. Kovilpatti. |
| 46. Ponnampatti. | 83. Dewasthanam Porendi. |
| 47. Sivandampatti. | 84. Kodumbaippatti. |
| 48. Adikaram. | 85. Maniyankurichchi. |
| 49. Tettur. | 86. D. Idaiyapatti. |
| 50. Usilampatti. | 87. Tenmugam Idaiyapatti. |
| 51. Sergampatti. | |

APPENDIX E.

[Article 90.]

List of localities in which special enhanced rates of fines have been prescribed under section 12 of the Cattle Trespass Act, I of 1871, as amended by the Cattle Trespass (Amendment) Act, XVII of 1921.

Name of locality (district, taluk and village).	Kind of animal.	Rate of fine.
ANANTAPUR.		
<i>Anantapur taluk.</i>		
Anantapur.	Impounded in the pounds at Anantapur. Bukkarayasa- mudram. Upparapalle. Raptadu. Kakkalapalle. Rachanapalle.	RS. A. P.
Gangalakunta shro- triyam.		
Alamuru.		
Somanadoddi.		
Raptadu.		
Upparapalle.		
Siddarampuram.		
Reddipalle.		
Bukkarayasamud- ram.		
Kakkalapalle.		
Kodimi.		
Narayanapuram.		
Papampeta shro- triyam.		
Rachanapalle.		
SOUTH ARCOT.		
<i>Chidambaram taluk.</i>		
Manambadi Salt Factory at Porto Novo.		
BELLARY.		
<i>Adoni taluk.</i>		
Adoni, Mandigiri, Vengalapuram, Kallubhavi and Farvatapuram.	Buffalo	1 8 0
	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0 12 0
	Calf, ass or pig	0 0 0
	Ram, ewe, sheep, lamb, goat or kid..	0 3 0
	Ass	0 4 0
Emmiganuru		
<i>Bellary taluk.</i>		
Bellary town and the following villages only:—		
Sidaragadda	Elephant	2 0 0
Sanganakallu	Buffalo	1 8 0
Bisalahalli	Camel	0 8 0
Bevinahalli	Bull, bullock, cow or heifer	0 12 0
Andrahalu	Ass, horse, mare, gelding, pony, colt, filly or mule	0 6 0
Gonahalu	Calf or pig	0 3 0
Bobbukunta	Ram, ewe, lamb, goat or kid	0 1 6
Halakundi		
Mundrigi		
Patrabudihalu		
Onnahalli		
Haladahalli		
Alipuram—Bellary Cantonment. (Hamlet of Kolagallu and forming part of it, and bounded on the north by Local Fund road, east by Bellary Cantonment toll- gate, south by Belagal village boundary and west by Chatram.)		

Name of locality (district, taluk and village).	Kind of animal.	Rate of fine.
BELLARY—cont.		
<i>Hadagalli taluk.</i>		
Tambarahalli	Elephant	2 0 0
	Buffalo	1 0 0
Huvvinahadagalli	Camel, horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
	Calf, ass or pig	0 4 0
Hospet taluk.	Ram, ewe, sheep, lamb, goat or kid.	0 2 0
	Elephant	4 0 0
Hospet town	Camel or buffalo	1 0 0
	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
Chittavadigi	Calf, ass or pig	0 4 0
	Ram, ewe, sheep, lamb, goat or kid.	0 2 0
<i>Kudligi taluk.</i>	Buffalo	1 0 0
	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
Kotturu	Calf, ass or pig	0 4 0
	Ram, ewe, sheep, lamb, goat or kid...	0 2 0
<i>Siruguppa taluk.</i>		
Siruguppa		
CHINGLEPUT.		
<i>Saidapet taluk.</i>		
Pallavaram Cantonment	Elephant	4 0 0
St. Thomas' Mount Cantonment	Camel or buffalo	1 0 0
Saidapet municipality	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
Sembiyam union	Calf, ass or pig	0 4 0
Guindy Park	Ram, ewe, sheep, lamb, goat or kid	0 2 0
<i>Sriperumbudur taluk.</i>		
Poonamallee Cantonment		
CUDDAPAH.		
<i>Cuddapak taluk.</i>		
Chinnachauku (including its hamlets) impounded in the cattle pound at Nagarajupeta.	Elephant... ..	2 0 0
	Buffalo	1 0 0
Chatrapur taluk.	Camel	0 8 0
	Bull or cow	0 8 0
GANJAM.	Horse, mare, gelding, pony, colt, filly, mule, bullock or heifer	0 4 0
	Calf	0 4 0
Chatrapur and the villages constitut- ing the Chatrapur union, viz., Rikapolli, Sitaramopolli and Gopal- pur	Ass or pig	0 2 0
	Ram, ewe, sheep, lamb, goat or kid.	0 1 0
Chatrapur taluk.	Elephant	4 0 0
	Camel or buffalo	1 0 0
Chatrapur and the villages constitut- ing the Chatrapur union, viz., Rikapolli, Sitaramopolli and Gopal- pur	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer. . .	0 8 0
	Calf, ass or pig... ..	0 4 0
	Ram, ewe, sheep, lamb, goat or kid ..	0 2 0

Page 78, Appendix E.—Insert the following between Chingleput and Maddurapah:—

Name of the village (limits of bank, right bank of Cauvery from Nanjai Kilambadi).	Kind of animal.	Rate of fine.
COIMBATORE DISTRICT.		RS. A. P.
<i>Erode Taluk.</i>		
(1) Punjai Kilambadi.		
<ol style="list-style-type: none"> 1. Kombupalaiyam, hamlet of Nanjai Kilambadi village ... 2. Pambagoundanpalaiyam, hamlet of Punjai Kilambadi village ... 		
(2) Punjai Lakhapuram.		
Vendipalaiyam		
(3) Nanjai Kolanalli.		
<ol style="list-style-type: none"> 1. Vellolamparappu, hamlet of Punjai Kolanalli village 2. Sambandapalaiyam, hamlet of Punjai Kolanalli village 3. Kollapalaiyam, hamlet of Punjai Kolanalli village 4. Karnampalaiyam, hamlet of Nanjai Kolanalli village 5. Sanhanattam, hamlet of Nanjai Kolanalli village 6. Pallanattam, hamlet of Nanjai Kolanalli village 7. Periyur, hamlet of Punjai Kolanalli. 	<div data-bbox="621 661 988 808" style="border: 2px solid black; padding: 5px; text-align: center; margin-bottom: 10px;"> SERVINDIA RURAL CENTRE MAYANUR. S. RY. SOUTH INDIA. </div> Buffalo Horse, mare, gelding pony, colt, filly, mule, bullock, bull, cow or heifer. Calf, ass or pig Goat Sheep, lamb or kid, ram and ewe ...	1 0 0 0 8 0 0 4 0 0 4 0 0 2 0
(4) Unjalur.		
<ol style="list-style-type: none"> 1. Karuvelampalaiyam, hamlet of Nanjai Kolanalli village ... 2. Velliyampalaiyam, hamlet of Unjalur village 3. Puthur, hamlet of Unjalur village 4. Kurukkulapalaiyam 5. Poravipalaiyam, hamlet of Unjalur village 6. Karattur, hamlet of Unjalur village 7. Kuttumonikkanur, hamlet of Unjalur village 8. Sottayur (Kaltayur), hamlet of Unjalur village 9. Kolathipalaiyam, hamlet of Unjalur village 10. Kasipalaiyam, hamlet of Unjalur village 11. Unjalur 		

Name of the village (Limits of bank, right bank of Cauvery from Nanjai Kilambadi).	Kind of animal.
COIMBATORE DISTRICT—cont.	
<i>Erode Taluk—cont.</i>	
(5) Vengambur.	
1. Vengambur	
2. Vadakkupudupalaiyam, hamlet of (No. 202-A) Vengambur village.	
3. Kollukkattuvalasu, hamlet of Vengambur village	
(6) Kodumudi.	
1. Elliyur, hamlet of Vengambur village	Buffalo
2. Emakkavambur, hamlet of Kodu- mudi village	Horse, mare, gelding pony, colt, filly, mule, bullock, bull, cow or heifer...
3. Kodumudi	Calf, ass or pig
4. Thalluvampalaiyam, hamlet of Kodumudi village... ..	Goat Sheep, lamb or kid, ram and ewe ...
(7) Chennasamudram.	
1. Varunthaipalaiyam, hamlet of Chennasamudram village	
2. Solakkalipalaiyam, hamlet of Sennasamudram village	
3. Nagammaaickenpalaiyam	
4. Avadiyapalai	

(G.O. No. 213, Revenue, dated 28th January 1932 and B.P. Mia. No. 378,
February 1932.)

Name of locality (District, taluk and village).	Kind of animal.	Rate of fine.
GUNTÜR.		RS. A. P.
<i>Bapatla taluk.</i>		
Chinna Ganjam salt factory		
<i>Tenali taluk.</i>		
Kolluru lock compound	Elephant	4 0 0
	Camel or buffalo	1 0 0
KISTNA.		
<i>Bezawada taluk.</i>		
The limits of all the lands in charge of the Public Works Department in the Bezawada taluk seized and impounded within Bezawada ...	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer.	0 8 0
	Calf, ass or pig... ..	0 4 0
	Ram, ewe, sheep, lamb, goat or kid...	0 2 0
KURNOOL.		
Nandikotkur taluk ... } within the Pattikonda taluk ... } limits of—	Pig	0 4 0
MADURA.		
<i>Kodaikanal taluk.</i>		
Kodaikanal municipality		
MALABAR.		
<i>Chirakkal taluk.</i>		
Pallikunnu in Puzbathi amsom		
<i>Calicut taluk.</i>		
Panniyankara, Nellalam, Valayanad, Kasava, Kalattinkunnu, Nagaram, Kachcheri, Etakkad, Kottuli, Nedungottur and Olavanna		
<i>Chirakkal taluk.</i>		
Cannanore municipality		
<i>Ernad taluk.</i>		
Feroke	Elephant	4 0 0
Velipram	Camel or buffalo	1 0 0
	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer.	0 8 0
	Calf, ass or pig... ..	0 4 0
	Ram, ewe, sheep, lamb, goat or kid...	0 2 0
<i>Kottayam taluk.</i>		
Kottayam		
<i>Palghat taluk.</i>		
Palghat municipality		
<i>Ponnani taluk.</i>		
Rayirimangalam		
Pariyapuram		
Trittala		
Melattur		
<i>Walluvanad taluk.</i>		
Kuruvambalam		
<i>Wynaad taluk.</i>		
All the villages in the taluk		
<i>Tellicherry taluk.</i>		
Tellicherry municipality		

Name of locality (district, taluk and village).	Kind of animal.	Rate of fine.	
THE NILGIRIS.			
		RS. A. P	
Aravanghat—the Cordite Factory.			
Ootacamund	} within municipal limits.		
Kandal			
Coonoor			
Wellington Cantonment			
Kotagiri			
Karteri			
Masinigudi... ..			
Naduvattam			
Upper Gudalur			
Lower do.			
Pandalur		} within a radius of three miles from the pound.	
Nellakotta			
Yedupalli			
Denad			
Thattapallam			
Konakurai	Elephant... ..	4 0 0	
Manjakombe	Camel or buffalo	1 0 0	
Sholur	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer...	0 8 0	
Mukkatti	Calf, ass or pig... ..	0 4 0	
Sakkatha	Ram, ewe, sheep, lamb, goat or kid...	0 2 0	
Area within a radius of three miles from the Emerald Valley pound			
Villages and hamlets within a radius of three miles from the pound at Lovedale			
Villages of—			
Sholur, Naduvattam, Nanjanad, Tuneri, Ebanad, Kadanad, Hullatti, Ootacamund, Tummanatti, Kagguchchi, Adigaratti, Ketu, Hulikal, Nedugula, Kodanad, Denad, Konakurai, Cherankod and Erumadu			
RÄMNÄD.			
<i>Rämnäd taluk.</i>			
Rämnäd union	Sheep or goat	0 2 0	
SALEM.			
<i>Hosūr taluk.</i>			
Mattigiri Cattle Farm in portions of the villages of Mattigiri, Negondapalli, and Punapalli.	Elephant	4 0 0	
	Camel or buffalo	1 0 0	
	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0	
	Calf, ass or pig	0 4 0	
	Ram, ewe, sheep, lamb, goat or kid	0 2 0	
TANJORE.			
<i>Mannārgudi taluk.</i>			
Painganadu, Tenparai and Peruvandian.			

Name of locality (district, taluk and village).	Kind of animal.	Rate of fine.
TANJORE—cont.		
RS. A. P.		
<i>Negapatam taluk.</i>		
Kadambadi hamlet attached to 34 Negapatam village	Elephant	2 0 0
	Camel or buffalo	1 0 0
	Horse, mare, gelding pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
	Calf, ass or pig	0 4 0
	Ram, ewe, sheep, lamb, goat or kid ..	0 2 0
<i>Pattukkottai taluk.</i>		
Tiruvattevan, Pannaivayal, Elangadu, Pudukkottagam and Tambikki- nallavankottai.	Elephant	4 0 0
	Camel or buffalo	1 0 0
	Horse, mare, gelding pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
	Calf, ass or pig	0 4 0
	Ram, ewe, sheep, lamb, goat or kid ...	0 2 0
<i>Tirutturaiippundi taluk.</i>		
Jambuvanodai, Muttupet, Turaikkadu, Agastyampalli.	Elephant	4 0 0
	Camel or buffalo	1 0 0
	Horse, mare, gelding pony, colt, filly, mule, bull, bullock, cow or heifer	0 8 0
	Calf, ass or pig	0 4 0
	Ram, ewe, sheep, lamb, goat or kid ...	0 2 0
The right bank of the Coleroon from 16/4 mile to 48/0 mile within the limits of the following villages:—		
<i>Tanjore taluk.</i>		
3 Koviladi, 4 Tiruchchinnampundi, 22 Alamelupuram, 26 Vishnampettai, 27 Vitthalapuram, 47 Vanarangudi, 48 Sattanur, 49 Maruvur, Inam Vadugakkudi, Inam Achchannur, 71 Vaidyanathanpettai, 72 Punavasal, 75 Vilangudi and 76 Peramur.		
<i>Pāpanāsam taluk.</i>		
1 Viramangudi and 2 Govindanattuch- cheri.		
2. The right bank with the adjoining margin and half portion of the Coleroon extending from 48/0 mile to 100/3 mile at sea, within the limits of the following villages:—		
<i>Pāpanāsam taluk.</i>		
10 Satyamangalam and 12 Tiruvaika- vur.		
<i>Kumbakonam taluk.</i>		
68 Kottangudi, 69 Nirattanallur, 153 Attaiyur, 150 Kumarangudi, 154 Maharajapuram, Inam Paravanur, 171 Mavattiruppu, 172 Ukkarai, 173 Vinayakanteru, 195 Kulasekhara- nallur, 196 Sarabhojirajapuram and 206 Mullangudi.		
<i>Mayavaram taluk.</i>		
1 Tiruchchittambalam, 4 Manamodu, 6 Chittamalli, 91 Mudikondanallur, 120 Kadakkam and 7 Kurichchi.		

Name of locality (district, taluk and village).	Kind of animal.	Rate of fige.
TANJORE—cont.		RS. A. P.
<i>Shiyali taluk.</i>		
30 Alakkudi, 1 Madirvelur, 2 Vadarangam, 3 Agra Elatur, 10 Gopalamudram and 13 Tirumayiladi.	Buffalo 1 0 0 Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer 0 8 0 Calf, ass or pig 0 4 0 Ram, ewe, sheep, lamb, goat or kid . 0 2 0	
TRICHINOPOLY.		
The left bank of the Cauvery from 4/0 mile within the limits of the Melur village to 17/0 mile of Kilikkudu village.		
The right bank of the Cauvery from 29/0 mile within the limits of Andanallur village, Trichinopoly taluk, to 43/0 mile of Thohur village, Tanjore district.		
The right bank of Coleroon from 3/7 mile within the limits of Melur village to 16/0 mile of Kilikkudu village.	Buffalo 1 0 0 Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer 0 8 0 Calf, ass or pig 0 4 0 Lamb, goat or kid 0 2 0	
The left bank of the Coleroon from 0/0 mile within the limits of Vathalai Kariyamanikkam village to 52/2 of Vaipur village.		
The left bank of the Coleroon with the adjoining left margin and half portion of the Coleroon extending from the infall of the river Marudayar under-tunnel of 51/0 mile within the limits of Sattambadi village to 67/3 mile at Lower Anicut of the village of Thennavanattur, Udayarpalayam taluk.		
<i>Karur and Trichinopoly taluks.</i>		
Aganda Cauvery, right margin, from 0 mile in 2c Ranganadapuram village, Kulittalai taluk, to 29½ mile in No. 97 Andanallur village of Trichinopoly taluk.	Elephant 2 0 0 Buffalo 1 0 0 Camel 0 8 0 Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer. 0 8 0 Calf, ass or pig 0 4 0 Ram, ewe, sheep, lamb, goat or kid 0 2 0	
Aganda Cauvery, left margin, from 0 mile in Kattuputtur Mitta to 33 mile in Naithalai Gudalur village of Trichinopoly taluk.		
Cauvery, right margin, from 0/6 mile in Noyal village to No. 23 Achampuram (both inclusive) of Karur taluk.		
<i>Trichinopoly taluk.</i>		
Villages of Tennur and Puthur (near the Trichinopoly Cantonment) and K. Abishegapuram (Trichinopoly Cantonment).	Elephant 4 0 0 Camel or buffalo 1 0 0 Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer. 0 8 0 Calf, ass or pig 0 4 0 Ram, ewe, sheep, lamb, goat or kid ... 0 2 0	

Name of locality (district, taluk and village).	Kind of animal.	Rate of fine.
TINNEVELLY.		RS. A. P.
<i>Tenkasi taluk.</i>		
Kottamalai reserve additions S. No. 1096, in Marandai of reserve block 12 Kavalkutti Perambur.		
S. No. 1095, in Marandai, 1 in Aiyankulam and 582 in Nettur of reserve block 13, Kottamalai.	Elephant... .. Camel or buffalo	10 0 0 2 0 0
<i>Tinnevelly taluk.</i>		
Reserve block 43 Mel Pattam of Mel Pattam and Kil Nattam villages.	Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow, calf or heifer	1 0 0
Reserve blocks 23 Talaiyuttu (block A) and 23 Talaiyuttu (block B).	Ass, pig, ram, ewe, sheep, lamb, goat or kid	0 8 0

APPENDIX F.

[Article 127, Note 1.]

List of villages the pound-keepers of which have been permitted to remit pound collections by postal money order to the taluk treasury at Government expense.

COIMBATORE.

Gobichettipalaiyam taluk.

Pound-keepers of Talavadi firka.

EAST GÖDÄVARI.

Bhadrachalam taluk	} The pound-keepers in these taluks.
Nugur taluk	
Yellavaram taluk	

WEST GÖDÄVARI.

Chintalapudi taluk.

Lakkavaram (Z.).

KISTNA.

Bandar taluk.

1. Kruttivennu.

2. Lakshmipuram.

Nandigama taluk.

Managala Pargana.

1. Munagala.

7. Kokkireni.

2. Nadigudem.

8. Eklaskhanudpeta.

3. Siripuram.

9. Singavaram.

4. Brindavanapuram.

10. Komarabanda.

5. Madhavaram.

11. Aswapannela.

6. Nelamarri.

SPECIAL FUNDS CODE—APPENDICES

KISTNA—*cont.**Nandigama taluk—cont.*

Lingagiri Pargana.

12. Lingagiri.

|

13. Amaravaram.

MADURA.

Periyakulam taluk.

Vallanadi (in the Gantamanayakkanur Zamin).

VIZAGAPATAM.

Gunupur taluk.

Gudari.

Jeypore taluk.

1. Kotpad.

2. Ramagiri.

|

3. Borogam.

Koraput taluk.

1. Lakshmipur.

2. Dasumantapuram.

|

3. Malkanagiri Motu.

Nowrangapur taluk.

1. Omerkote.

2. Thorigam.

|

3. Amili.

Padwa taluk.

1. Padwa.

2. Kasipuram.

|

3. Annatagiri.

Rayagada taluk.

Alamanda.

APPENDIX G.

[Article 212.]

Questions relating to payments to village officers and administration of Special Funds, etc.

(a) AUDIT OF RYOTWARI VILLAGE SERVICE EXPENDITURE.

Register of sanctioned scale of village establishment.

1. Is a register of the sanctioned scale of the village establishments maintained in Form No. 10 (Special Funds Code) and an abstract in Form No. 11 (Special Funds Code) prepared at the end of it? (Article 56, Special Funds Code.)

2. Are the original scale of establishments and all subsequent changes authenticated by the tahsildar with a quotation of the number and date of the sanction in support? (Article 56, Special Funds Code.)

3. Does the total number of servants of each class tally with the list in the original Government order sanctioning the scale and communicated by the Collector?

• *Taluk Audit Register of Village Establishments (Form No. 12, Special Funds Code).*

4. 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 (Special Funds Code) and have the initials of the tahsildar been taken in the space provided for the purpose in authentication thereof?

5. Have the payments in any month exceeded the sanctioned scale.

Register of Fines (Form No. 18, Special Funds Code).

6. Has the register been maintained properly and have the fines been recovered promptly? (Article 58, Special Funds Code.)

Register of Payments to Village Officers (Form No. 13, Special Funds Code).

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

8. 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?

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

Register of works.

10. Is the register in Form No. 4 (Special Funds Code) properly kept up?

11. 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.

12. 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 29 and 31, Special Funds Code.)

13. Is the register in Form No. 42 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 131 and 132, Special Funds Code.)

14. Is a list of rates at which fines and feeding charges are to be levied kept in the office and have the rates of feeding charges been sanctioned by the District Magistrate? (Article 133 (iii), note 1, and Article 91, Special Funds Code.)

15. Is the register of cattle remaining undisposed of (Form No. 43) 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 134, Special Funds Code.)

16. 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 135 and 137, Special Funds Code.)

17. Are deposits of more than three months' standing adjusted to the credit of pound accounts without delay? (Article 139, Special Funds Code.)

18. Is a register maintained for fines imposed on the pound-keepers, and are the fines recovered promptly deduction from the commission due to them? (Article 140, Special Funds Code.)

19. In cases in which pound-keepers and sweepers are paid at a fixed monthly rate, have the acquittances of the payees been obtained? (Article 145, Special Funds Code.)

20. (a) Are office copies of consolidated statements in Form No. 46 kept and do they evidence check of consecutive numbers of Forms Nos. 34 and 35 at the hands of the taluk office? (Article 151, Special Funds Code.)

(b) Have issues of Forms Nos. 34 and 35 to pound-keepers been noted in the consolidated statements? (Article 151, note 1, Special Funds Code.)

NOTE.—A percentage of the entries in the statements should be checked with reference to the stock account of Forms in form No. 47 for this purpose.

Stock account of forms.

21. Is the stock of forms kept under lock and key in the custody of a responsible clerk and has it been verified and certified to from time to time by the tahsildar? (Article 152, Special Funds Code.)

22. 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?

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

(c) IRRIGATION CESS FUND ACCOUNTS.

24. Is a register of works in Form No. 4 maintained for checking payments relating to repairs of channels? (Article 29, Special Funds Code.)

25. Are the statements in Forms Nos. 22 and 23 received regularly from village officers? (Articles 81 and 82, Special Funds Code.)

26. 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 80 of the Special Funds Code?

(a) What security has each given?

(b) Is it adequate?

(c) Where are the bonds kept?

27. Are the registers in Forms Nos. 25 and 26 properly maintained to enable one to ascertain the demand and collection and also to watch the expenditure against each channel? (Article 82, Special Funds Code.)

28. Is a register of sanctioned scale of establishments for each channel maintained in Form No. 28 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 83, Special Funds Code.)

29. 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?

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

FORMS.

NOTE.—All the forms prescribed in this Code will be supplied by the Superintendent, Government Press, to whom annual indents should be sent so as to reach him not later than the 15th December. In regard to forms Nos. 1 to 20 and 34 to 56 the indents should be separately prepared in the form given in Appendix K of the Stationery Manual and forwarded to the Superintendent of Stationery before the 15th November at the latest—(G.O. No. 401, Financial, dated 15th September 1910). The book forms may be indented for either bound or in loose sheets, as desired, except Nos. 34, 35 and 40 which will be supplied only in bound books, with consecutive machine numbers. The size and quality of the paper will, in all cases, be approved by the Accountant General, to whom proofs will be sent by the Superintendent of the Press when the forms are first set up, as well as when any changes are made in them; when printing a stock of the forms, the notes printed overleaf on the different forms should be omitted.

No.	Name.	Page.
1	Application for refund	89
2	Contingent bill	90
3	Estimate form	93
4	Register of works	96
5	Contract agreement form for works	97
6	Do. certificate	99
7	Completion report	100
8	Nominal Muster Roll	101
9	Village pay abstract*	105
10	Register of sanctioned scale of village establishments	107
11	Abstract of sanctioned scale	108
12	Taluk audit register of village establishments	109
13	Register of payments to village officers	111
14	List of payments to village establishments (current)	112
15	Do. do. (arrears)	113
16	Detailed statement of salaries of village officers withheld, etc.	114
17	Consolidated abstract of payments to village establishments	116
18	Register of fines imposed on village officers (17-A)	118
19	Budget estimates of ryotwari village service charges	119
20	Budget estimates of proprietary estates village service charges	123
21	Application for refund—Irrigation Cess Fund	126
22	Village demand register of irrigation cess* (20)	127
23	Statement of channelwar demand of irrigation cess* (21)	128
24	Do. do. collections of irrigation cess* (22)	129
25	Taluk demand register of irrigation cess (23)	130
26	Taluk register of channelwar expenditure (24)	131
27	Irrigation Cess Fund voucher list	132
28	Taluk register of sanctioned scale of Irrigation Cess Fund establishment (25)	132
29	Taluk demand, collection and balance statement of the Irrigation Cess Fund (26)	133
30	Taluk financial statement of the Irrigation Cess Fund (27)	134
31	Cash book—Irrigation Cess Fund	137
32	Budget estimate of the receipts and charges of the Irrigation Cess Fund (28)	138
33	Monthly statement of receipts and expenditure of the Irrigation Cess Fund	143
34	Receipt for impounded cattle* (29)	145
35	Receipt for fines and feeding charges paid* (30)	146
36	Pound-keeper's register* (31)	147
37	Report to station-house officer, etc.* (32)	150
38	Station-house officer's report of disposal of cattle* (33)	151
39	Register of cattle to be sold* (34)	152
40	Remittance chalan* (35)	154
41	Indent form* (36)	155

* To be printed in diglott.

No.	Name.	Page.
42	Register showing dates of receipt of pound accounts (37)	156
43	Register showing cattle remaining undisposed of (38)	157
44	Taluk objection statement on the pound accounts * (39)	158
45	Statement of unclaimed deposits for adjustment (40)	159
46	Taluk consolidated statement of pound transactions (41)	160
47	Stock register of forms Nos. 34 and 35 (42)	162
48	Budget estimate of the receipts and charges of the cattle-pound accounts (43).	163
49	Huzur general establishment audit register (44)	166
50	Huzur objection statement (45)	168
51	Statement of further remarks on the replies to the objection statement (45-A).	172
52	Despatch register of objection statements (46)	172
53	Audit office adjustment register (47)	173
54	Abstract register of objections (48)	174
55	Particulars of objections of more than six months' standing (49)	177
56	Posting register of receipts and charges of the several special funds (50-A) ...	180
58	Abstract account of demand, collection and balance statement of Irrigation Cess Fund (51)	188

* To be printed in diglott.

N.B.—Numbers noted within brackets are those of the forms according to the fourth edition of the Special Funds Code.

Application for refund.

(Half foolscap.)

(NOTE.—In the case of surplus sale-proceeds of impounded cattle, it should be clearly stated in column 10 whether the claim has been preferred and established within three months—vide Article 136.)

Name of party claiming refund.	Date of presentation of claim.	Amount claimed.	In whose name credited.	On what account received.	Date of payment into treasury.	Amount in which included.	Item in deposit register, if any.	Amount of refund recommended.	Grounds of recommendation.	Orders of the officer sanctioning the refund with designation.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		RS. A. P.				RS. A. P.		RS. A. P.		

I certify that the amount has been duly credited in the accounts, and has not been refunded to the party.

STATION

Dated

Dated

193

Audit Clerk.

Admitted Rs.
 Objected to Rs.
 Total Rs.

Audit encasement.

*Accountant, Treasury
 Deputy Collector.*

Noted in the Deposit register or other original accounts.

Dated

193

Tahsildar.

Certified that the payment of refund has been noted against the original credit in the Deposit register or other original accounts.

Dated 193 . *Payee.*

Received Rs. ()

Dated 193

Tahsildar.

Sub-treasury Officer.

Pay Rs. ()

S.F. Form No. 2. [General.] (Arts. 20, 31, 34, 146, 147, 149 and 166.)

Fully vouched contingent bill No.
(Half foolscap.)

District of	Detailed bill of contingent charges of for the month of _____ 193 Head of service _____	Voucher No. _____ of list of payments for the month of 193 .
Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
		RS. A. P.
		RS. A. P.
	Total ...	

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exception, noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn in this bill. Vouchers for all sums above Rs. 10 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so cancelled that they cannot be used again. All work bills are annexed.

(2) Certified that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in Articles 193-200, Madras Financial and Account Code.

(3) Certified further that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates

S.F. Form No. 2—cont.

paid are not in excess of the accepted and the market rates and that suitable rates of payment have been recorded against the original indents and invoices concerned to prevent double payments.

Received contents.—Appropriation for the current year
 Expenditure including this bill
 Amount of work bills annexed
 Balance available

(Signature and designation of the Drawing Officer.)

• NOTE.—The progress of expenditure should be recorded under each primary, and if directed by a controlling authority, secondary unit.

Pay Rupees ()

Examined.

Accountant.

Treasury, dated the

193

Treasury Officer.

S.F. Form No. 2—cont.

SPACE FOR PRE-AUDIT ENFORCEMENT IN RESPECT OF BILLS
SUBMITTED FOR PRE-AUDIT.

FOR USE IN ACCOUNTANT GENERAL'S OFFICE.

Head of service chargeable

Admitted for Rs.

Objected to Rs.

Reason of objection

*Auditor.**Senior Accountant.*

S.F. Form No. 3. [General.] (Art. 21.)

Estimate form.

(Foolscap.)

ESTIMATE NO. OF 193 -37.

Name of work

Taluk

Amount of estimate Rs.

Authority

To be carried out by

References.

Register of Works for the year 193 -3 .

(To be printed on open foolscap.)

Serial number.	Name of work.	Amount of estimate.	Authority.	Amount placed at disposal of tahsildar or deputy tahsildar.	Authority.	Expenditure.			Adjustment, if any.		Refund of unspent balance, if any.		Initials of tahsildar or treasury deputy collector.	Remarks.
						Month.	Voucher No.	Amount.	Date of submission of detailed bill.	Amount.	Date.	Amount.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		RS. A. P.		RS. A. P.				RS. A. P.		RS. A. P.		RS. A. P.		
2														

S.F. Form No. 5. [General.] (Art. 30.)

- Name of work
- Name of contractor

Contract agreement form for works.

(Half foolscap.)

I do hereby agree to execute the undermentioned descriptions of work in accordance with the conditions noted on the reverse, and in consideration of payment being made by the tahsildar or deputy tahsildar of _____ at the rates specified in the following schedule for the quantity of work executed:—

Description of work.	Quantity.	Rate.	Per	Amount.	Remarks.
		RS. A. P.		RS. A. P.	

Dated 193 .

Contractor

Address

Witnesses {

Dated 193 .

Accepted by me,
Tahsildar or Dy Tahsildar,

S.F. Form No. 5--*cont.*

Conditions.

1. The work is to be carried out with due diligence, and all work executed is to be done in a workmanlike manner. The materials used, when supplied by the contractor, shall be the best of the several kinds procurable, and in all cases subject to the approval of the tahsildar or deputy tahsildar, for the time being, or any person exercising his powers, whose decision as to the rate of progress, and the quality of work or material, shall be final, subject to appeal to the divisional officer.

2. The quantity of work executed shall be measured, and payments made as frequently as possible, subject to a deduction of 10 per cent pending completion and, if required, check-measurement; and on the completion of the work, final measurements will be made and the amount adjusted accordingly.

3. The tahsildar or deputy tahsildar may put an end to this agreement, at his option, at any time, and in the case of bad work or material he may remove the same and have it replaced, deducting the value of the work rejected, or material removed, or the cost of replacing the same, as he may think proper, from any amount due, or that may become due, to the contractor.

S.F. Form No. 6. (Arts. 32, 33, 36, 130 and 165.)

Voucher No.

Contract certificate.

(Half foolscap.)

Name of work
How executed

Amount of estimate
Total actual work done

Quantity executed or supplied.				Items.	Rate.	Per	Amount up to date.	Remarks.
Since last certificate.			Total up to date.					
L.	B.	H.							Total.
					RS. A. P.		RS. A. P.	
Total value of work done less deductions for fines, etc.					...	Rs.		
Amount of previous payments as per last certificate voucher No.					...	"		
Payment now made, Rupees (in words)								
Balance due					...	"		

(Signature of contractor.)

Dated

193

Certified that the preceding claim is correct, that the necessary measurements were made by _____ on (date) 193 and are recorded at page _____ of measurement book No. _____ and that the work has been satisfactorily performed.

Dated

193

Officer-in-charge of work.

Certified that the work has been executed and completed in accordance with the estimate, and that it was duly check-measured by me on (date) 193

Countersigned.

Tahsildar or Dy. Tahsildar.

Divisional Officer.

Pay rupees

Dated

193

Sub-Treasury Officer.

193

Received rupees

only as a final

payment in settlement of all demands.

Witnesses if the party

Contractor or Supplier.

cannot sign.

Dated

193

Audit enforcement.

Admitted Rs.

Objected to Rs.

Total Rs.

Dated

193

Audit Clerk.

NOTE.—In calculating the amount of each item due to the contractor in this bill, sums of six pies or less shall be omitted and sums exceeding six pies up to one anna shall be reckoned as one anna.

Completion report.

(Half foolscap.)

SPECIAL FUNDS CODE—FORMS

Serial number.	Name of work.	Amount of sanctioned estimate or requisition.	Date of		Total value of work done.	Difference between columns 3 and 6.*	Names and designations of officer or officers by whom supervised.	Name and designation of officer by whom finally passed.	Remarks.
			Commencement.	Completion.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		RS. A. P.			RS. A. P.	RS. A. P.			

* Excess should be entered in red ink and explained in the 'remarks' column. When there are liabilities not discharged, full explanations should also be given in that column, and at the same time proposals should be submitted for the disposal of any materials remaining at site.

Countersigned.

STATION

Divisional Officer.

Date

193

Tahsildar.

S.F. Form No. 8. [General.] (Arts. 34 and 165.)

NOTES.

1. The Nominal Muster Roll is the initial record of the labour employed each day on a work, and must be written up daily, by the subordinate deputed for the purpose, before the labourers begin work.

2. In opening the Nominal Muster Roll, the work people must be mustered in order, and their names taken down according to their classes and rates of wages, the names of the higher paid men being entered first, and so on down to the lowest class; a little space should be left after each group of names to provide for the entry of the names of additional labourers who may be engaged before the close of the period for which the Muster Roll is kept.

3. The daily presence or absence of each labourer will be denoted by the insertion of the letters 'P' or 'A,' as the case may be, against his name. The sum of the figures brought out in the column 'Total' will represent the total number of days each labourer has been present.

4. The Muster Roll should be closed immediately after the close of the period, for which it is kept, and the labourers paid as soon after as possible.

5. The paying officer will make the disbursements in the presence of some respectable persons, note the date of the payment, and enter his initials opposite the name of each labourer or group of labourers paid. The disbursement certificate at foot of the Nominal Muster Roll will then be signed.

6. The names of labourers, who are absent and have not been paid, will be transferred to the List of Arrears, Part II, and the amount so transferred will be deducted from the grand total of the column "Balance due" so as to bring out the "net amount due" according to the Muster Roll.

7. The List of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward. Any payments made on account of these arrears should be noted in the column "Amount paid" and the date of payment in the column "When paid". The Total of the column "Amount paid" should be added in Part I, as stated in note 6 above, and this will bring out the "Total amount paid" to be entered in the paying officer's account, in support of which this Muster Roll will be the voucher.

8. Wages not claimed within three months of their falling due should only be paid with the written orders of the divisional officer.

9. In Part III will be exhibited in abstract the value of the work done as compared with the cost of the labour employed. If, however, the work is of a petty nature, and in consequence not susceptible of measurement, the alternative certificate at foot of the last page may be signed instead.

10. The father's name should be invariably given when the identity cannot otherwise be sufficiently established, as when there are two or more coolies bearing the same name.

Nominal muster roll.

(Foolscap.)

S.F. Form No. 8—cont.

Part II—List of arrears of wages due to labourers.

Month and period to which the arrears relate.	Serial No. as per roll for that period.	Names of parties to whom due.	Amount due.		Amount paid.	When paid.	Balance, if any, carried to next Muster Roll.		
			RS.	A. P.			RS.	A.	P.
		Total ...							

Part III—Abstract of work done. (Vide Note 9.)

Description.	Quantity.	Market rate, being not in excess of schedule rates.		Cost.	Remarks.
		Rate.	Per		
		RS.	A. P.	RS.	A. P.
Total ...					
Amount as per this bill ...					
Difference ...					

ALTERNATIVE CERTIFICATE.

(Vide Note 9.)

Certified that the work turned out is not susceptible of measurement. I am, however, satisfied that it is worth the amount paid for it.

Officer-in-charge.

Pay abstract of the

village (No.)

of the
estate in the

taluk, for

193 . .

(Half foolscap.)

(NOTE.—In the case of salaries due but not drawn, i.e., amounts withheld for future payment (vide column 6), and of undisbursed amounts, the reasons should be given in the remarks column. The particulars of fines and savings should also be given in that column. They should be distinguished by the letters "F." or "S." as the case may be.)

Serial number.	Name.	Designation of office.	Sanctioned monthly pay.	Fines and savings.	Amount withheld for future payment.	Net amount billed for.	Acquittance (to be obtained after payment) and date of actual payment in each case.	Remarks.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.					
		Total ..									
Deduct undisbursed pay of previous month as per separate details ... Rs. Recovery of overpayment as per order dated Rs. Net amount required for payment Rupees in words.							<i>Details of undisbursed pay refunded.</i>				
							Number of bills in which drawn before.	Name.	Month for	Amount.	Remarks.

Certified that the village servants for whom salaries have been claimed in this abstract were actually on duty during the period indicated. Please pay the amount of this bill to

Witnesses, if the party cannot sign. {

Karnam.

Headman or Monigar.

S.F. Form No. 9—*cont.*

Voucher No. .

Date of submission } 193 .
to the taluk office. }Date of receipt in } 193 .
the taluk office. }Date of return to } 193 .
the village. }Date of resubmis- } 193 .
sion to the taluk }
office. }

Passed for Rs. ()

or

payment to

from village collections . I certify that
treasuryall fines levied have been duly
deducted.

STATION

Dated 193 . } *Tahsildar.*Paid in cash
from kists*Tahsildar.*
Sarishdadar.
Taluk Head Accountant.

Checked.

Dated 193 . *Audit Clerk.*

Register of sanctioned scale of village establishments in the
of the proprietary estate in the taluk.

(Foolscap.)

6

Group number.	Survey number.	Sanctioned rate of salary.	Munsifs (headmen).			Monigars, etc.			Karnams.			Assistant Karnams.		Talai-yaris or watchmen.		Vettis or totis.		Nirkattis or nirkantis.		Total.		Government order sanctioning the establishment.	Remarks.	
			Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.			Amount.
		Village.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.			RS. A. P.

(Signature)

(Designation)

NOTE.—When using the register for proprietary estates, the name of the estate may be written across the page in red ink.

Taluk audit register of village establishments for the year 193 -3 .

(Demy—Machine-made.)

v-6

Name of ^{estate} village

Survey No.

Office.	Number in each class.	Sanctioned rate of salary per mensem.	Amount passed after audit.*												Remarks.	
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Headman or munsif or peddakapu ...		RS. A.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Monigar or assistant to munsif ...																
Karnam ...																
Assistant karnam ...																
Watchman or talaiyari.																
Vetti ...																
Nirganti ...																
Total † ...																
Deduct undisbursed salaries as per details on opposite page ‡																
Net amount admitted ...																
Initials of tahsildar ...																
Arrear payments § ...																

* In the blank spaces above the monthly columns the letters "T." or "V.C." should be entered, to denote whether the bill has been passed for payment from the treasury or from village collections.

† The total monthly scale should be attested by the initials of the tahsildar, which should be placed against this entry.

‡ This entry should be made when completing the postings of the bill after its return from the village—vide Article 65.

§ These columns are intended for recording subsequent payments of undisbursed and undrawn salaries, as per particulars on the opposite pages. They should be initialled by the tahsildar, as in the case of regular payments. Savings and fines, if any, subsequently ordered and deducted in bills for undrawn salaries should also be shown in these columns in red ink with the letters "S." and "F." prefixed.

Particulars of undischarged or undrawn salaries.

Month for which the salaries are due. (1)	Name and office of the individual. (2)	Reason.* (3)	†Whether W., U., or U.V.C. (4)	Amount (5)	Number and month of voucher in which the undischarged amount was refunded by short drawal. (6)	Amount subsequently passed for payment.‡ (7)	Initials of head accountant with date. (8)	Number and month of paid voucher. (9)	Remarks. (10)
				RS. A. P.		RS. A. P.			

* Standard reasons : (a) want of divisional officer's sanction to appointment, (b) absence, (c) as a penalty, (d) death. The letters only need be quoted.

† "W." indicates amounts withheld for future payment. "U." indicates amounts remaining undischarged from amounts remitted from the taluk treasury. "U.V.C." indicates amounts remaining undischarged from bills passed for payment from village collections.

‡ As in the case of original payments, the letters "T." or "V.C." should be entered against each item to denote whether the bill was passed for payment from the treasury or from village collections.

Register of payments to village officers for the month of

193

(Foolscap.)

Name of village.	Date of receipt of pay abstract in taluk office.	Month for which pay is claimed.	Total amount paid from treasury, or passed for payment from village collections.	Date, if any, of payment at treasury.	Signature of person to whom the amount was paid.	Date of return of pay abstract to village.	Signature of person to whom the abstract was handed over.*	Date of final receipt in taluk office.	Initials of taluk head accountant or head clerk.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			RS. A. P.							

* If returned by post, the fact should be noted in this column.

List of current payments to village establishments in the
of the proprietary estates in the
(Foolscap.)

taluk for the month of

193 .

Voucher number.	Name of village.	Munsifs (headmen).		Moni-gars.		Karnams and assistant karnams.		Talai-yaris.		Vettis.		Nirgantis.		Jamabandi allowance paid to vettis.	Jamabandi allowance paid to talaiyaris.	Total jamabandi allowance paid.	Total amount drawn for each village.	Deduct amount short-drawn in the month.*	Net amount paid.	Undisbursed amounts.†	Remarks.
		Amount paid.	Fines and savings.	Amount paid.	Fines and savings.	Amount paid.	Fines and savings.	Amount paid.	Fines and savings.	Amount paid.	Fines and savings.	Amount paid.	Fines and savings.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Total ...																				

* Particulars should be given in the remarks column as to the class or classes of officers on account of whom the pay is short-drawn.

† Should not include amounts remaining unpaid from bills passed for payment from village collections.

STATION

(Signature)

Dated

193 .

(Designation)

I certify that the entries herein have been compared with those in the pay abstracts, and that they are correctly made. In the case of vouchers not received the amounts concerned have been placed under objection.

Dated

193 .

Head Audit Clerk.

NOTE.—When using the form for proprietary estates, the name of the estate may be written across the page in red ink.

List of arrear payments to village establishments in the
of the proprietary estates in the
(Foolscap.)

taluk for the month of

193 .

(1) Voucher number.	(2) Name of village.	(3) Month for which payment is made.		Munsifs (headmen).		Monigars.		Karnams and assistant karnams.		Talaiyaris.		Vettis.		Nirgantis.		(16) Jamabandi allowance paid to vettis.	(17) Jamabandi allowance paid to talaiyaris.	(18) Total jamabandi allowance paid.	(19) Total amount drawn for each village.	(20) Deduct amount short-drawn in the month.*	(21) Net amount paid.	(22) Undisbursed amounts.†	(23) Remarks.
		(4) Amount paid.	(5) Fines and savings.	(6) Amount paid.	(7) Fines and savings.	(8) Amount paid.	(9) Fines and savings.	(10) Amount paid.	(11) Fines and savings.	(12) Amount paid.	(13) Fines and savings.	(14) Amount paid.	(15) Fines and savings.										
Total ...		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		

* Particulars should be given in the remarks column as to the class or classes of officers on account of whom the pay is short-drawn.

† Should not include amounts remaining unpaid from bills passed for payment from village collections.

STATION

(Signature)

Dated

193 .

(Designation)

I certify that the entries herein have been compared with those in the pay abstracts, and that they are correctly made. In the case of vouchers not received the amounts concerned have been placed under objection.

Dated

193 .

Head Audit Clerk.

NOTE.—When using the form for proprietary estates, the name of the estate may be written across the page in red ink.

SPECIAL FUNDS CODE—FORMS

S.F. Form No. 16. (Arts. 67 and 163.)

Detailed statement of salaries due to the village officers and servants withheld for future payment or refunded as

(Footscap.)

Village or survey number. (1)	Name of village. (2)	Munsif (headman).			Monigar.			Karnam and assistant karnam.		
		Amount withheld or refunded. (3)	Subsequent payments.		Amount withheld or refunded. (6)	Subsequent payments.		Amount withheld or refunded. (9)	Subsequent payments.	
			Amount paid. (4)	Date. (5)		Amount paid. (7)	Date. (8)		Amount paid. (10)	Date. (11)
		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	

NOTE.—When using the form for proprietary estates, the name

of
in the proprietary estates of
undisbursed in

taluk for the month of

Talaiyaris or kavalgars.			Vettis.			Nirkattis or nirkantis.			Remarks. (21)
Amount withheld or refunded. (12)	Subsequent payments.		Amount withheld or refunded. (15)	Subsequent payments.		Amount withheld or refunded. (18)	Subsequent payments.		
	Amount paid. (13)	Date. (14)		Amount paid. (16)	Date. (17)		Amount paid. (19)	Date. (20)	
RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		

of the estate may be written across the page in red ink.

S.F. Form No. 17. (Arts, 38, 56, 67 and 163.)

Consolidated abstract of payments to village establishments

(Foolscap.)

(NOTE.—When any amount drawn, but not disbursed, is short-drawn

Designation of office.	Actual number in each class.	Total sanctioned cost of each class.	Amount due.			Fines and savings.		
			For current month.	For previous months.	Total.	From amount due for current months.	From amount due for previous months.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Munsif (headman) ...		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Monigar ...								
Karnam and assistant karnam.								
Talaiyari or watchman.								
Vetti or toti ...								
Nirkatti or nirkanti ...								

* Particulars to be

Certified that all the pay abstracts, inclusive of supplemental ones, received from that in respect of the amounts shown in the abstracts as actually paid, the signatures of two witnesses), have been obtained; and that all payments have been

I certify that the total shown in column 14 agrees with the total payments to

STATION

Dated

• in the
of the proprietary estates in the

taluk for the month of

193 .

the balance in columns 15 and 16 should be correspondingly increased.)

Amount paid.			Amount of undisbursed salaries refunded in this month.	Net amount disbursed during the month.	Balance, i.e., amount withheld for future payment.		Remarks.
On account of current month.	On account of past months.	Total.			Current. (Col. 4—7 + 10.)	Arrears (Col. 5—8 + 11.*)	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

given on reverse.

the villages have been duly checked with reference to the particulars in Form No. 10, acquittances of the parties concerned (or in cases in which the parties cannot sign, the duly recorded in the audit register which is up to date. village establishment shown in the treasury account.

Checked,

Audit Clerk,

Tahsildar,

S.F. Form No. 17—cont.

Particulars of column 16, i.e., of arrear balance.

Salaries remaining undistributed for over						Explanation for delay in disbursement.
One month.		Two months.		Three months.		
Number of village officers concerned.	Amount in arrear.	Number of village officers concerned.	Amount in arrear.	Number of village officers concerned.	Amount in arrear.	
	RS. A P		RS. A. P.		RS. A. P.	

S.F. Form No. 18. [Ryotwari Village Service.] (Arts 58, 62 and 65.)
[Proprietary Estates' Village Service.]Register of fines imposed on village establishments in the village of _____ in
the estate of _____ in the taluk of _____ during the year 193 .

Date of entry in this register.	Name of officer or servant fined.	Designation.	Amount of fine.	By whom imposed.	Number and date of order imposing the fine.	Number and date of voucher from which the recovery was made.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			RS. A. P				

S.F. Form No. 19. [Ryotwari Village Service.

Due to the Board on 5th August.

OFFICE OF THE COLLECTOR OF

Dated - 193 .

Budget Estimates (193 - 3)—
Ryotwari village service establishments
—Submitted.

No. *Dated*Submitted to the Board of Revenue,
Land Revenue and Settlement.*Collector.**Certificate.*

Certified that the actuals entered herein are those shown in the departmental accounts and that they have been verified with the treasury accounts after reconciling discrepancies, if any. Certified also that the establishments have been verified with the sanctioned scale and found to agree.

Treasury Deputy Collector. *Collector.*

INSTRUCTIONS FOR THE PREPARATION OF THE BUDGET.

(a) *Pay of establishments*—1., The variation, if any, between the strength of the current year and that of the next year should be explained with authority for variation.

2. A detailed statement showing the number on each rates of pay of the several classes of establishment for which provision has been made in the budget, should be submitted as an enclosure to the budget.

3. Probable savings, if any, due to absentees or non-employment of establishments, should be indicated separately in column (9) (explanatory remarks).

4. Triune officers should be classed as karnams or headmen and included under "22. 0.—General Administration—Other Establishments—B. Ryotwari Village Service." B.P. Mis No. 2202, dated 9th August 1927.

(b) *Contingencies—Non-voted—Rates and taxes and contingencies—Voted—Rents.*—A detailed statement of buildings for which "rents" and "rates and taxes" have to be paid in the ensuing financial year and the amount payable in respect of each, should be furnished not later than the 1st July of each year. B.P. Mis. No. 2483, dated 9th November 1925.

(c) *Works—New works.*—A list of new works proposed to be executed in the next financial year and the provision required for each should be submitted to the Board not later than the 1st July of each year. The works should be arranged in the order of urgency as urgent and non-urgent. B.P. Mis. No. 2483, dated 9th November 1925.

(d) *Contingencies—Voted—Miscellaneous.*—The actuals for the two years preceding the year referred to in column 3 of the budget should be given in column 9. Large variations should also be explained.

(e) *Honoraria—Voted.*—Batta for guarding the railway lines during the visits of high personages—vide instructions in B.P. Mis. No. 2005, dated 7th July 1930.

Budget estimate of charges relating to ryotwari village service establishments for 193 - 3 .

Serial number of items.	Head of account.	Accounts, 193 -193 (previous year).	Sanctioned estimate, 193 -193 (current year).	Revised estimate, 193 - 3 . (current year).			Budget estimate, 193 -193 (next year).	Explanatory remarks.						
				Actuals for the four months ending July 193 .	Probable expenditure during the remaining 8 months.	Total.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)						
	<p>22. 0.—General Administration—Other Establishments—B. Ryotwari Village Service.</p> <p>o.B.I.—Pay of establishments—Voted.</p> <table border="1" style="margin-left: 20px;"> <tr> <th colspan="2">Strength provided for</th> </tr> <tr> <th>Current year.</th> <th>Next year.</th> </tr> <tr> <td></td> <td></td> </tr> </table>	Strength provided for		Current year.	Next year.									
Strength provided for														
Current year.	Next year.													
1	Karnams													
2	Assistant Karnams													
3	Munsifs													
4	Headmen (including Potails in South Kanara).													
5	Monigars													
6	Water Superintendents													
7	Water Overseers													
8	Talaiyaris													
9	Vettis													
10	Nirgantis—Permanent													
11	Do. Temporary													
12	Lascars													
	Total ...													

o.B.2.—Allowances—Voted.							
13	Travelling allowances						
14	Other Compensatory (Jamabandi allowances to vettis and talaiyafis).						
	Total ...						
o.B.3.—Other charges.							
15	Non-voted—Petty construction and repairs—Rates and taxes						
Other charges—Voted.							
16	Honoraria—Batta for guarding the railway lines during the visits of high personages.						
17	Petty construction and repairs—						
	Works in progress						
	New works						
	Repairs						
18	Rents						
19	Miscellaneous						
	Total ...						
	Grand total / ...						

122 .

SPECIAL FUNDS CODE—FORMS

S.F. Form No. 20.

[Proprietary Estates Village Service.]

Due to the Board on 5th August.

OFFICE OF THE COLLECTOR OF

Dated 193 .

Budget Estimates (193 . . . -3 . . .)—
 Proprietary Estates Village Service
 Establishments—Submitted.

No. *Dated*Submitted to the Board of Revenue,
Land Revenue and Settlement.*Collector.**Certificate.*

Certified that the actuals entered here-
 in are those shown in the departmental
 accounts and that they have been verified
 with the treasury accounts after recon-
 ciling discrepancies, if any. Certified
 also that the establishments have been
 verified with the sanctioned scale and
 found to agree.

Treasury Deputy Collector. Collector.

INSTRUCTIONS FOR THE PREPARATION OF THE BUDGET.

(a) *Pay of establishments.*—(1) The variation, if any, between the strength of the current year and that of the next year should be explained with authority for variation.

(2) A detailed statement showing the number on each rate of pay of the several classes of establishment for which provision has been made in the budget should be submitted as an enclosure to the budget.

(3) Probable savings, if any, due to absentees or non-employment of establishments should be indicated separately in column 9 (explanatory remarks).

(4) Triune officers should be classed as karnams or headmen and included under "22. o. General Administration—Other Establishments—C. Proprietary Estates Village Service." B.P. Mis. No. 2202, dated 9th August 1927.

(b) *Contingencies—Non-voted—Rates and taxes.*—A detailed statement of buildings for which "rates and taxes" have to be paid in the ensuing financial year and the amount payable in respect of each should be furnished not later than 1st July of each year. B.P. 2483, Mis., dated 9th November 1925.

(c) *Works—New works.*—A list of new works proposed to be executed in the next financial year and the provision required for each should be submitted to the Board not later than the 1st July of each year. The works should be arranged in the order of urgency as urgent and non-urgent. B.P. 2483, Mis., dated 9th November 1925.

(d) *Contingencies—Voted—Miscellaneous.*—The actuals for the two years preceding the year referred to in column 3 of the budget should be given in column 9. Large variations should also be explained.

Budget estimate of charges relating to proprietary estates village service establishments for 193 -3 *—cont.*

Serial number of items.	Heads of account.	Accounts, 193 -3 (previous year).	Sanctioned estimate, 193 -3 (current year).	Revised estimate, 193 -3 (current year).			Budget estimate, 193 -3 (next year).	Explanatory remarks.
				Actuals for the four months ending July 193 .	Probable expenditure during the remaining 8 months.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	22. 0.—General Administration—Other Establishments—C. Proprietary Estates Village Service.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	o. C. 1—Pay of establishments—Voted.							
	Strength provided for							
	Current year.							
	Next year.							
1	Village accountants							
2	Assistant karnams							
3	Headmen							
4	Monigars or assistants to headmen.							
5	Talaiyaris							
6	Vettis							
7	Nirgantis							
	Total ...							

o. C. 2. Other charges — Non-voted.						
8	Rates and taxes	...	...	...	...	...
o. C. 2. Other charges—Voted.						
9	Petty construction and repairs—					
	Works in progress	...	...	...	...	...
	New works	...	...	...	...	...
	Repairs	...	...	...	...	...
	Other charges—					
10	Travelling allowances	..	..	..	..	..
11	Allowances—Other compensatory	..	..	..	..	..
12	Miscellaneous	...	...	...	...	...
	Total	...				
	Grand total	...				

Application for refund.

(Half foolscap.)

Name of party claiming refund.	Date of presentation of claim.	Amount claimed.	In whose name credited.	On what account received.	Date of payment into treasury.	Amount in which included.	Item in Deposit Register, if any.	Amount of refund recommended.	Grounds of recommendation.	Orders of the officer sanctioning the refund with designation, (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Rs. A. P.				RS. A. P.		RS. A. P.		

I certify that the amount has been duly credited in the accounts, and has not been refunded to the party.

STATION

Dated

193

Dated

193

Audit Clerk.

Total Rs.

Objected to Rs.

Admitted Rs.

Audit enforcement.

Noted in the Deposit Register or other original accounts.

Tahsildar.

Dated

193

Tahsildar.

Certified that the payment of refund has been noted against the original credit in the Deposit Register or other original accounts.

Dated

193

Payee.

Received Rs. ()

Dated

193

Collector.

Passed for Rs. ()

Tahsildar.

S.F. Form No. 23. [I.C. Fund.] (Arts. 81 and 82.)

Statement showing channelwar demand of the irrigation cess for fasli 134 .

(Half foorasap.)

Village

Taluk

Name of channel.	Area irrigated by the channel.	Rate of cess	Total demand for each channel.	Demand of previous fasli.	Explanation, if any, of variations between columns 4 and 5.
(1)	(2)	(3)	(4)	(5)	(6)
	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	

I certify that the demand as shown in column 4 represents the actual demand as fixed at the jamabandi held on _____ 193 .

Dated

193 .

Karnam.

Checked and posted in the Taluk Register.

Taluk Clerk.

Statement showing the channelwar collections of irrigation cess during the month or months of

193

(Footscap.)

Village

Taluk

Name of channel. (1)	Holding number. (2)	Fasli to which collection relates. (3)	Amount to be credited to						Remarks. (10)
			Irrigation cess. (4)	Fees. (5)	Rent of trees, etc. (6)	Penal interest. (7)	Miscellaneous. (8)	Total. (9)	
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Total ...									

Checked and posted in the Taluk Accounts.

Certified that the total cess collections as shown above agree with the figures in column 11 of the Village Form No. 13.

Taluk Clerk.

Dated

193

Karnam.

Headman.

S.F. FORM NO. 24

Demand register of the irrigation cess in the taluk of
(*Foalscap.*)

for fasli 134 .

130

Name of channel

Serial num- ber.	Name of village.	Total area irrigated by the channel.	Rate of cess.	Total demand of cess or fees.	Amount of cess or fees col- lected.	Remis- sions, if any.	Balance of cess or fees.	Miscellaneous receipts (to be specified).		Date of credit.	Remarks.
								(9)	(10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

Register of channelwar expenditure in the taluk of _____ for fasli 134 .

(Footscap.)

Name of channel _____

(1)	(2)	Subdivision of establishment.						Works.			Miscellaneous.		(15)	(16)	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			(14)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	

S.F. Form No. 27. [I.C. Fund.] (Art. 84, note)

Irrigation Cess Fund voucher list.

Serial number and month.	Description of voucher.	Date of payment by cheque number.	Establishment.		Repairs.		Miscellaneous.	Contingent charges.	Tools and plant.	Remarks. (Undisbursed salary re-funded, etc.)	
			Permanent.	Temporary.	Ordinary.	Special.					
(1)	(2)	(3)	(4)		(5)		(6)	(7)	(8)	(9)	(10)

S.F. Form No. 28. [I.C. Fund.] (Art. 83.)

Register of sanctioned scale of the Irrigation Cess Fund establishment of the taluk.

(Foolscap.)

NOTE.—Separate pages or portions thereof should be set apart for each channel.

Designation.	Number.	Rate of pay.	Total cost per mensem.	Authority.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
		RS. A. P.	RS. A. P.		

[Demand, collection and balance statement of the Irrigation Cess Fund in the taluk of
for the month of 193 .

(Foolscap.)

Serial number.	Name of channel and particulars of revenue.	Demand.		Collections.				Remissions (up to date).		Total of columns 7 to 10.		Balance.		Remarks.
		Arrears of previous year.	Total of current year.	In the month.		Up to date.		Arrears.	Current.	Arrears (columns 7+9).	Current (columns 8+10).	Arrears (columns 3-11).	Current (columns 4-12).	
				Arrears.	Current.	Arrears.	Current.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Certified that the amounts entered in columns 5 and 6 have been duly credited in the treasury account.

STATION:

Dated

193 .

Tahsildar.

in the

taluk for the month of

193

Expenditure.							Grand total.	Balance at the end of the month.	Remarks.
In this month.									
Rents, rates and taxes. (9)	Establishment. (10)	Construction. (11)	Repairs. (12)	Miscellaneous. (13)	Total. (14)	(15)	(16)	(17)	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

in columns 8 to 14, have been compared with the figures appearing in the

Tahsildar.

S.F. Form No. 30—cont.

**Financial statement of the Irrigation
Cess Fund for the month
of 193 .**

From**THE TAHSILDAR OF****To****THE TREASURY DEPUTY COLLECTOR.**

Date of despatch 193 .

Date of receipt 193 .

**Checked and found correct subject to
the remarks below :—**

Dated 193 . *Audit Clerk.*

Cash book.

Dr.

Cr.

Receipts.					Payments.											
Date of receipt.	Particulars.	Cash.			Bank or treasury.	Remarks.	Date of payment.	Voucher number.	Particulars.	Cash.			Bank or treasury.		Remarks.	
		RS.	A.	P.						RS.	A.	P.	Amount.	Number of cheques.		
		RS.	A.	P.	RS.	A.	P.			RS.	A.	P.	RS.	A.	P.	

S.F. Form No. 32. [I.C. Fund.] (Art. 42.)

Revised estimate for 193 -3 , and budget estimate for 193 -3

Serial number of items. (1)	Budget items. (2)	Actuals for 193 -3 (previous year). (3)		Sanctioned estimate for 193 -3 (current year). (4)	
		RS.	RS.	RS.	RS.
	Opening balance on 1st April ...				
	RECEIPTS.				
	Provincial Rates—				
1	(i) Rates and cesses on lands				
	(ii) Miscellaneous—				
2	(1) Fees				
3	(2) Rents on trees, sale-proceeds of leaves, trees, etc.				
	Interest—				
4	Interest on arrears of revenue				
	Contributions—				
5	(i) Contributions from provincial				
6	(ii) Contributions from private individuals				
	Public works—				
7	Miscellaneous				
	Total receipts including opening balance ...				
	CHARGES.				
	Refund—				
1	Provincial rates				
	General Administration—				
2	Contribution towards establishment in Government offices				
	Contributions—				
3	Repayment of temporary advances				
	Miscellaneous—				
4	(i) Stationery supplied from Central Stores				
5	(ii) Screw cleaning				
6	(iii) Contingent and other charges				
	Public Works—				
7	(i) Miscellaneous Public Improvements— In charge of Public Works Officers				
	In charge of Civil Officers—				
8	Original works				
9	Repairs				
	Carried over ...				

of the receipts and charges of the Irrigation Cess Fund.

Revised estimate for 193 -3 (current year). (5)		Budget estimate for 193 -3 (next year). (6)		Explanatory remarks. (7)
RS.	RS.	RS.	RS.	

S.F. Form No. 32—cont.

Revised estimate for 193 -3 , and budget estimate for 193 -3

Serial number of items. (1)	Budget items. (2)		Actuals for 193 -3 (previous year). (3)		Sanctioned estimate for 193 -3 (current year). (4)	
			RS.	RS.	RS.	RS.
19	Brought forward					
	Public Works—cont. (ii) Supervising establishment					
	Number. Particulars.					
	193 -3 . 193 -3 .					
		Overseers				
		Superintendents				
		Maistries				
		Clerks				
		Monigars or moniams ...				
		Nirgantis, niranis or peons 				
	Korambals (workmen employed at korambus or temporary dams across rivers)					
	Coolies					
	Temporary establishment and allowances					
	Total establishment ...					
11	(iii) Tools and plant					
12	(iv) Stock not chargeable to any particular work—					
	Purchase and repair of tools and furniture.					
	Purchase of country articles					
	Binding and lighting charges					
	Carriage of stationery and records ..					
	Rents, rates and taxes					
	Cloth for records					
	Petty and miscellaneous charges					

(G.Os. No. 1456, Revenue, dated 23rd May 1908

Certified that the actuals as entered above are those shown in the department by the Accountant-General, after reconciling discrepancies, if any.

STATION

Dated

193 .

of the receipts and charges of the Irrigation Cess Fund—*cont.*

Revised estimate for 193 -3 (current year). (5)		Budget estimate for 193 -3 (next year). (6)		Explanatory remarks. (7)
RS.	RS.	RS.	RS.	

and No. 1457, Revenue, dated 23rd May 1908.)

mental accounts, and that they have been verified with the statements furnished

S.F. Form No. 32—1916.

Budget estimate of the receipts and
charges of the Irrigation Cess Fund
for the year 193 -3 .

From

THE COLLECTOR OF

To

THE SECRETARY TO THE
COMMS. OF LAND REV. & SETT.,
BOARD OF REVENUE,
CHEPAUK.

Date of Despatch 193

Date of Receipt 193

Irrigation Cess Fund—Monthly statements to the Board.

Receipts for the month of _____ 193 , in _____ district.

	Cesses.	Fees.	Contribution from private individuals.	Provincial contribution.	Rent, sale-proceeds of trees, leaves, etc.	Lease of padu-gai lands.	Miscellaneous.	Total.
Expected receipt of the year ...								
Receipts to the end of preceding month.								
Receipts of the month								
Adjustments								
Net total receipts ...								

STATION
Dated

I hereby certify that the figures have been verified with the treasury accounts and found correct
differences reconciled.

Collector.

Due in the Board's Office on the 15th of every month.

Irrigation Cess Fund—Expenditure for the month of

193

in

district.

	Establishment.			Works.				Contingencies.	Refunds.	Miscellaneous.	Total.
	Sanctioned.	Temporary.	Total.	Improvements.	Repairs.	Korambu works.	Total.				
Expenditure up to the end of the preceding month											
Expenditure in the month											
Adjustments											
Total expenditure of the month including adjustments											
Total progressive expenditure up to the end of the month											

SPECIAL FUNDS CODE—FORMS

STATION

Monthly balance sheet.

Dated

Opening balance
 Receipts
 Total
 Expenditure up to the end of the month
 Closing balance

RS. A. P.

I hereby certify that the figures have been verified with the treasury accounts and found correct
differences reconciled.

Collector.

S. F. Form No. 34.

[Cattle Pounds.]

Receipt for impounded animals.
(Counterfoil.)

(Half foolscap.)

Receipt No. *Dated* 193

Received the animals specified below :—

Description of animals and place where seized.*	Number.	Date and hour of impounding.	Name and address of impounder.	Name of owner, if known.
Black cows ...	4	10 a.m., 27th June 1930.	Kuppuswami Nadan, Kokkarkulam.	Rama Devan, Melapalayam.
White calves ...	8			
Sheep ...	18			
Total ...	18			

Name of pound

Pound-keeper.

* To be entered only in cases where enhanced rates are levied.

(Arts. 89, 104, 126, 133, 137, 146, 152, 176 and 210.)

S. F. Form No. 34.

Receipt for impounded animals.
(Duplicate.)

Receipt No. *Dated* 193

Received the animals specified below :—

Description of animals and place where seized.*	Number.	Date and hour of impounding.	Name and address of impounder.	Name of owner, if known.
Black cows ...	4	10 a.m., 27th June 1930.	Kuppuswami Nadan, Kokkarkulam.	Rama Devan, Melapalayam.
White calves ...	8			
Sheep ...	18			
Total ...	18			

Name of pound

Pound-keeper.

* To be entered only in cases where enhanced rates are levied.

S. F. Form No. 34.

Receipt for impounded animals.
(Original.)

Receipt No. *Dated* 193

Received the animals specified below :—

Description of animals and place where seized.*	Number.	Date and hour of impounding.	Name and address of impounder.	Name of owner, if known.
Black cows ...	4	10 a.m., 27th June 1930.	Kuppuswami Nadan, Kokkarkulam.	Rama Devan, Melapalayam.
White calves ...	8			
Sheep ...	18			
Total ...	18			

Name of pound

Pound-keeper.

* To be entered only in cases where enhanced rates are levied.

(Arts. 92, 100, 107, 126, 133, 137, 152, 176 and 210.)

S.F. Form No. 35. [Cattle Pounds.]

Receipt for fines and feeding charges paid.
(Counterfoil.)
(Foolscap.)

Receipt No. Dated 193
Received rupee one and annas fourteen only as specified below :—

Description of animals.	Number.	Amount collected.		Name and residence of releaser.	Reference to No. in Form No. 34.
		Fines.	Feeding charges.		
		RS. A. P.	RS. A. P.		
Black cows.	2	0 8 0	0 2 0	Rama Devan, Melapalayam.	1905.
White calves.	2	0 4 0	0 1 0		
Sheep ...	12	0 12 0	0 3 0		
Total ...	16	1 8 0	0 6 0		

Date and hour of impounding

Hour of release

Name of pound

Rate of fine—ordinary or enhanced.

Pound-keeper.

S.F. Form No. 35.

Receipt for fines and feeding charges paid
(Duplicate.)

Receipt No. Dated 193
Received rupee one and annas fourteen only as specified below :—

Description of animals.	Number.	Amount collected.		Name and residence of releaser.	Reference to No. in Form No. 34.
		Fines.	Feeding charges.		
		RS. A. P.	RS. A. P.		
Black cows.	2	0 8 0	0 2 0	Rama Devan, Melapalayam.	1905.
White calves.	2	0 4 0	0 1 0		
Sheep ...	12	0 12 0	0 3 0		
Total ...	16	1 8 0	0 6 0		

Date and hour of impounding

Hour of release

Name of pound

Rate of fine—ordinary or enhanced.

Pound-keeper.

S.F. Form No. 35.

Receipt for fines and feeding charges paid.
(Original.)

Receipt No. Dated 193
Received rupee one and annas fourteen only as specified below :—

Description of animals.	Number.	Amount collected.		Name and residence of releaser.	Reference to No. in Form No. 34.
		Fines.	Feeding charges.		
		RS. A. P.	RS. A. P.		
Black cows.	2	0 8 0	0 2 0	Rama Devan, Melapalayam.	1905.
White calves.	2	0 4 0	0 1 0		
Sheep ..	12	0 12 0	0 3 0		
Total ...	16	1 8 0	0 6 0		

Date and hour of impounding

Hour of release

Name of pound

Rate of fine—ordinary or enhanced.

Pound-keeper.

S.F. Form No. 36. [Cattle Pounds.]

(NOTE.—In the case of registers, this portion should not be printed as it is intended only for extracts.)

[To be filled in by the taluk office.]

Voucher No. Name of Pound.

Date of receipt of ac- }
count in taluk office. } ———— 193 .

Certified that I have checked the entries in this extract with the receipt vouchers and have found them correct, subject to the objections noted on the margin.

Dated 193 . Clerk.

Classification.

22. 0.—GENERAL ADMINISTRATION—
OTHER ESTABLISHMENTS—
D. CATTLE POUNDS.

Commission of pound-keeper, Rs.

Commission to sweepers, etc., Rs.

Feeding charges, Rs.

Total Rs.

Passed for Rupees ()

payable

to

being the commission of the pound establishment.

Sub-Treasury Officer.

Dated 193 .

Received Rs.

Dated 193 . Payee.

Paid in my presence.

[To be filled in when the payee is illiterate.]

Head Accountant or Head Clerk.

S.F. Form No. 36. [Cattle Pounds.] (Arts. 89, 92, 96, 100, 119, 126, 127, 133, 137, 138,

Pound-keepers'

(Foolscap.)

Name of pound

(1)	Cattle impounded.		(4)	Name and address of		Particulars of the													
	(2) Description.	(3) Number.		(5) Impounder.	(6) Owner, if any.	If released by the owner or agent.					If sold								
						(7) Date and hour when the owner claimed the cattle.	(8) Number of receipt in Form 35.	(9) Amount collected.		(11) Signature of the owner of the cattle in token of his having received them.	(12) Number and date of report to station-house officer.	(13) Date and hour when cattle were sold for default of owner to claim the cattle.	(14) Number of cattle.	(15) Description.					
								RS, A. P.		RS, A. P.									

Certified that the remuneration due to me as per the last account, viz., remuneration of the sweepers, etc., has been duly disbursed by me. Also expenditure actually incurred by me in feeding the animals concerned.

Please pay the commission due as per this account to (name in full)

STATION

Checked

Dated

193 .

Audit Clerk.

144, 151 and 174 to 176.)

register.

disposal of cattle.				Sundry receipts.	Amount remitted into the taluk treasury.		Commission of the pound establishment.			Remarks.
in auction.					Date.	Amount.	Amount paid to the pound-keeper.	Amount paid to sweepers.	Total.	
Amount of sale-proceeds remitted by station-house officer.	Deduct		Remainder.	(20)	(21)	(22)	(23)	(24)	(25)	(26)
(16)	Amount of feeding charges.	Amount of fines.	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Rs. _____ has been received, and that the sum of Rs. _____ being certified that the amount shown herein as feeding charges represent the

Pound-keeper.

(Arts. 94, 95, 96, 101 and 126.)

S.F. Form No. 37. [Cattle Pounds.]

S.F. Form No. 37.

S.F. Form No. 37.

**Report to station-house officer.
(Counterfoil.)**

**Report to station-house officer.
(Duplicate.)**

**Report to station-house officer.
(Original.)**

(Half Foolscap.)

- 1. Serial No.
- 2. Number of receipt }
in Form 34.
- 3. Cattle { No.
Description
- 4. Date and hour }
of impounding.
- 5. Name and resi- }
dence of seizer.
- 6. Name of owner, }
if known.
- 7. Fine, Rs.
- 8. Feeding charges, Rs.
- 9. Date and hour of }
despatch of report. }
- 10. Name of pound

Pound-keeper.

- 1. Serial No.
- 2. No. of receipt }
in Form 34.
- 3. Cattle { No.
Description
- 4. Date and hour }
of impounding.
- 5. Name and resi- }
dence of seizer.
- 6. Name of owner, }
if known.
- 7. Fine, Rs.
- 8. Feeding charges, Rs.
- 9. Date and hour of }
despatch of report. }
- 10. Name of pound

Pound-keeper.

No.

To

THE STATION-HOUSE OFFICER OF

SIR,

As the undermentioned animals have not been claimed within seven days of their being impounded, I request that you will be good enough to arrange for their sale after giving due notice of the facts.

No. of receipt in Form 34.	Cattle.		Date and hour of impounding.	Name and address of seizer.	Name and address of owner, if known.	Amount of fine.	Amount of feeding charges up to date of report.	Remarks.
	Description.	No.						
						RS. A. P.	RS. A. P.	

Name of pound

Date and hour of }
despatch of report. }

Pound-keeper.

Station-house officer's report of disposal of cattle.

(Half foolscap.)

To
THE POUND-KEEPER OF

SIR,

The animals noted in your report No. _____, dated _____, 193 , have been disposed of as shown below, and I remit herewith the sum of Rs. (_____) the receipt of which please acknowledge. The sale list is herewith sent.

193 , have been disposed of as shown below, and the receipt of which please acknowledge. The sale list is herewith sent.

Number of receipt in Form No. 34.	Particulars of disposal.			Amount collected.				Tomston charges, if any.	Feeding charges incurred by the officer, if any.	Amount refunded, if any, to the owner or his agent	Signature of the buyer or releaser.	Balance remitted to the pound keeper, columns 8-9 to 11.	Remarks.
	Description.	No.	How disposed of.	Fines.	Feeding charges up to date of disposal.	Surplus sale proceeds, if any.	Total.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

Date and hour of receipt of report
 Do. do. of cattle
 Date of issue of seven days' notice
 Do. of sale

I certify that due notice of sale was given in a public manner and that the animals fetched a fair price.

(Officer conducting sale)
 (Designation).

to be sold.

Receipts.					Payments.					Sig- nature of the owner or his agent, if cattle be re- leased.	Initials of the officer con- ducting the sale.	Remarks.
Fines.	Feed- ing char- ges.	Other inci- dental char- ges.	Sur- plus sale pro- ceeds, if any.	Total.	Tom-tom charges, if any.	Feeding charges, if any, incurred by the officer conduc- ing the sale.	Surplus sale- pro- ceeds re- turned to the owner, if any.	Balance remit- ted to the pound- keeper.	Total.			
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			

S.F. Form No. 40. (Arts. 124 and 126.)

[Cattle Pounds.]

Remittance chalan (Counterfoil).

(Half foolscap.)

(To be retained in the pound.)

1. Serial No. Dated 193 .

2. Period of account

3. Amount collected.	{	Fines ... Rs.
		Surplus sale-proceeds ... Rs.
		Sundry receipts Rs.
		Total Rs.

4. Signature of messenger taking the remittance.

5. Name of pound

Pound-keeper.

S.F. Form No. 40.

Remittance chalan (Duplicate).

(To be returned to the pound-keeper and pasted on to the counterfoil concerned.)

Serial No. Dated 193 .

To THE SUB-TREASURY OFFICER

SIR,

Please receive the sum of Rs. ()

on account pound

of the collections in the during the month of 193 .

Details.

Fines ...
Surplus sale-proceeds...
Sundry receipts

Total ...

RS.	A.	P.

Pound-keeper.

Received the sum of Rs. ()

Dated 193 . Sub-Treasury Officer.

S.F. Form No. 40.

Remittance chalan (Original).

(To be retained in the treasury.)

Serial No. Dated 193 .

To THE SUB-TREASURY OFFICER

SIR,

Please receive the sum of Rs. () on account

of the collections in the pound during the month of 193 .

Details.

Fines ...
Surplus sale-proceeds .
Sundry receipts ...

Total ...

RS.	A.	P.

Pound-keeper.

Received the sum of Rs. ()

Dated 193 . Sub-Treasury Officer.

S.F. Form No. 41. [General.] (Arts. 128 and 153.)

Indent form.

(Half foolscap.)

Name of form required.	When last supplied.	Quantity supplied.	Balance on hand.	Quantity now required.	For supplying officer.	
					Quantity supplied.	Signature of receiving officer, or initials of supplying officer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

STATION

(Signature)

Dated

193 .

(Designation)

Register showing cattle remaining undisposed of.

(Foolscap.)

12-A

Serial number.	Name of pound.	Cattle remaining undisposed of				Particulars of disposal.			Initials of tahsildar, etc.	Remarks.
		Month.	Description.	No.	No. of receipt in Form No. 34.	Month.	How disposed of.	No. of receipt in Form No. 35, etc.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

S.F. Form No. 45. [Cattle Pounds.] (Arts. 38 and 139.)

Statement of deposits of more than three months' standing to be adjusted to the credit
of cattle pounds in the taluk during the month of 193 . . .

(Half foolscap.)

Deposit Register number.	Name of pound.	Particulars of deposit.	Amount.	Date on which originally credited in the treasury.	Orders of tahsildar or deputy tahsildar.	Date of adjustment.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. A. P.			

STATION

Dated

193 . . .

Tahsildar.

I certify that the adjustments have been duly credited in the accounts and noted in the deposit registers.

Dated

193 . . .

Deposit Clerk.

S. F. Form No. 46. [Cattle Pounds] (Arts. 38, 133, 151, 153, 174, 176 and 210.)

Consolidated statement of pound transactions in

Voucher No.	Pound.		Receipts.							Pay of establishments.	
	Serial number.	Name.	Fines.	Fees for feeding.	Sundry receipts.	Sale of impounded cattle.	Surplus sale-proceeds, etc., credited to deposits.	Recoveries of overpayments.	Total debt and service head receipts.	Permanent—clerks in the taluk and deputy tahsildar's offices.	Temporary—pound-keepers, watchers and sweepers.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

* If no receipts in either of these forms have issued during the month,

Certified that extracts from the pound-keeper's registers have been received from all the villages where pounds etc., thereof will be duly exhibited in the next return; that the fines and the feeding charges realized were in that the several works on account of which advances have been paid and included in this return are either in progress detailed bills, with completion reports where required, have, as far as possible, been submitted to the divisional acquaintances of the parties to whom payment was made at the treasury have been duly obtained on the Extract

TALUK OFFICE

Checked,

Dated

193 .

Audit Clerk.

the taluk during the month of 193 .

Disbursements.								Last numbers borne by receipts in		Remarks.
Allowances— Travelling allowances.	Contingencies— Non-voted —Rates and taxes.	Contingencies—Voted.				Supplies and services.	Total charges.	Form No. 34.	Form No. 35.	
		Rents.	Petty construction and repairs.		Miscel- laneous.					
			New works.	Repairs.						
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

the last numbers from the next previous returns should be repeated. have been opened except from Nos. , in respect of which takeeds have been sent and the collections, accordance with the scale laid down, and that the pound-keepers' and sweepers' commission was regulated by rule; or are about to be commenced, and that in respect of works for which advances were charged for in previous returns, officer already, and every endeavour will be made to submit the rest at an early date. Certified also that the Register in Form No. 36.

Taluk Head Accountant,

Tahsildar.

Stock register of forms Nos. 34 and 35.

(Foolscap.)

Name of office.

Date.	From whom received, or to whom supplied.	Receipts in Form No. 34.			Receipts in Form No. 35.			Initials of the clerk concerned.	Remarks.
		Number of books.	From	To	Number of books.	From	To		
1-4-30 ...	Balance brought forward ...	100	10,001	20,000	80	6,001	14,000		
5-4-30 ...	Issued to Kandal pound-keeper...	1	10,001	10,100	1	6,001	6,100		
	Issued to Ootacamund pound-keeper ...	1	10,101	10,200	1	6,101	6,200		
	Sent to Coonoor as per treasury deputy collector's order No. 1, dated 3rd April 1930 ...	30	10,201	13,200	30	6,201	9,200		
	Total ...	32	10,001	13,200	32	6,001	9,200		
	Balance ...	68	13,201	20,000	48	9,201	14,000		
20-4-30 ...	Received from the treasury deputy collector, Ootacamund.	20	50,001	52,000	10	20,001	21,000		
	Total ...	88 {	13,201 50,001	20,000 52,000	} 58 {	9,201 20,001	14,000 21,000		
25-4-30 ...	Issued to Naduvattam pound-keeper ..	1	13,201	13,300	1	9,201	9,300		
	Issued to Masanagudi pound-keeper ...	1	13,301	13,400	1	9,301	9,400		
	Total ...	2	13,201	13,400	2	9,201	9,400		
	Balance ...	86 {	13,401 50,001	20,000 52,000	} 56 {	9,401 20,001	14,000 21,000		

S.F. Form No. 48. [Cattle Pounds.]

(Art. 42 and 112.)

Due to the Board on 5th August.

OFFICE OF THE COLLECTOR OF

Dated

193

Budget estimates (193 - 3)—Cattle
pounds—Submitted.

*(Foolscap.)**No.**Dated*

Submitted to the Board of Revenue,
Land Revenue and Settlement.

*Collector.**Certificate.*

Certified that the actuals entered
herein have been verified with the
treasury accounts after reconciling dis-
crepancies, if any, and found to agree.

Treasury Deputy Collector. Collector.

INSTRUCTIONS FOR THE PREPARATION OF THE BUDGET.

1. *Pay of establishments—Permanent.*—A detailed statement showing the number of pound fund clerks in each office, their pay on 1st April and the dates of their next increment should be appended to the budget.

2. *Contingencies—Non-voted—Rates and taxes and contingencies—Voted—Rents.*—A detailed statement of pounds for which "rents" and "rates and taxes" have to be paid and the amount payable in respect of each during the ensuing financial year should be furnished not later than the 1st July of each year. B.P. Mis. No. 2483, dated 9th November 1925.

Contingencies—Voted—Miscellaneous and supplies and services—Voted—Miscellaneous.—The actuals for the two years preceding the year referred to in column 3 of the budget should be given in column 9. Large variations should also be explained.

Works—New works.—A list of pounds (arranged as urgent and non-urgent) proposed to be constructed in the ensuing financial year and the provision required for each should be submitted to the Board not later than the 1st July in each year. B.P. Mis. No. 2483, dated 9th November 1925.

Budget estimate of receipts and charges relating to cattle pounds in the district of

for 193 -3

SPECIAL FUNDS CODE—FORMS

Serial number of items.	Head of account.	Accounts, 193 -3 (previous year).	Sanctioned estimate, 193 -3 (current year).	Revised estimate 193 -3 (current year).			Budget estimate, 193 -3 (next year).	Explanatory remarks.
				Actuals for the four months ending July 193	Probable receipts or expenditure during the remaining eight months.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RECEIPTS.		RS.	RS.	RS.	RS.	RS.	
	<i>XXXV-h—Miscellaneous—Other fees, fines and forfeitures.</i>							
	Pound fund receipts.							
1	Fines on stray cattle							
2	Sale of impounded cattle							
3	Fees for feeding							
4	Sundry receipts							
	Total ...							
	<i>XXXV-k.—Miscellaneous—Collection of payments for services rendered.</i>							
5	Cattle pound recoveries							
	<i>XXXV.—Miscellaneous—Refunds.</i>							
6	Cattle pound refunds							

CHARGES.

22. o. General Administration—Other Establishments—D. Cattle pounds.

O.D.I. Pay of establishments—Voted.

Strength provided for

Current year.	Next year.
---------------	------------

1

Permanent—

Clerks in the taluk and deputy tahsildar's offices.

2

Temporary—

Pound-keepers ...
Watchers and sweepers.

3

Total—Pay of establishments—Voted.

4

Allowances—Voted—

Travelling allowances

5

Contingencies—Non-voted—

Rates and taxes

6

Contingencies—Voted—

Petty construction and repairs—

Works in progress

New works

Repairs

7

Contingencies—Voted—Other contingencies—

Rents

Miscellaneous

Total ...

8

Supplies and services—Voted—

Feeding charges

Rewards to impounders

Total ...

Grand total ...

S.F. Form No. 49. [General.] (Arts. 167 to 173.)

Huzur special funds general

(Royal.)

Fixed establishment

(NOTE.—If the space provided for one year is not sufficient, the entries may be extended a^s scale at the beginning of the year should be entered in column 3 opposite the words "1st the year the altered amount should be entered in column 3, and the date from which it takes

Orders sanctioning the establishment.	Name of section, if any.	Sanctioned scale.		Amount paid for each month											
		Amount.	Date from which due.	April		May.		June.		July.		August.			
				Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	Vr.	Amount.		
	193 -3 .	RS.	1st Apr.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
	193 -3 .		1st Apr.												
	193 -3 .		1st Apr.												

Explanatory remarks as to excesses, etc.

193 -3 .

193 -3 .

193 -3 .

establishment audit register.

of the office.

far down as is necessary. On no account should they be crowded together. The sanctioned Aprilth in the next column. In the case of all subsequent changes during the currency of effect in column 4.)

with quotation of number and month of voucher.

September.		October.		November.		December.		January.		February.		March.		Remarks.
Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	Vr.	Amount.	
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	

Explanatory remarks as to excesses, etc.

193 -3 .

193 -3 .

193 -3 .

S.F. Form No. 50. [General] (Arts. 184 to 197 and 199 to 207.)

Huzur special funds objection statement.

Showing the result of the audit and examination of the accounts
of the for the month of 193 .
(Royal.)

(N.B.—This statement should be returned without fail within fifteen days or the cause of delay specially explained.)

LIST OF STANDARD OBJECTIONS AND REMARKS.

(N.B.—This list is not complete, and the Auditors should not be solely guided by it. When, however, any of these standard objections are raised, it will suffice to quote the corresponding number in column 8 of the Objection Statement, and similarly the letters "A" to "E" may be noted in column 9 whenever one of the standard remarks is used.)

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Want of voucher. 2. Want of sub-voucher. 3. Want of detailed bill. 4. Want of payee's receipt or acknowledgment, stamped where necessary. 5. Want of endorsement of the rightful payee. 6. Want of disbursing officer's certificate. 7. Want of budget provision. 8. Want of copy of the sanctioned estimate. 9. Want of allotment. 10. Want of check-measurement certificate. 11. Want of sanction of the Collector for claims of more than six months' standing. 12. Want of sanction of the Board of Revenue for claims of more than one year's standing. | <ol style="list-style-type: none"> 13. Want of countersignature. 14. Want of initials for corrections and alterations. 15. Want of completion report. 16. Want of English abstract on vernacular voucher. 17. Want of vernacular acknowledgement of bill. 18. Excess over estimate rates. 19. Excess over contract rates. 20. Excess over rates in the sanctioned schedule. 21. Excess over estimate. 22. Excess over allotment. 23. Error in calculation. 24. Payment not attested by witnesses, where necessary. 25. Amount not noted in words as well as in figures. 26. Error in classification. |
|--|--|

- A. for Please note.
B. " furnish.
C. " recover from next bill.
D. " correct office copies of vouchers and accounts.
E. " supply omission and return the documents concerned. herewith forwarded.

For taluk office.

Date of receipt 193 .
Date of return to Audit Office 193 , with enclosures.

STATION

Dated 193

Tahsildar

S.F. Form No. 50—*cont.*

Huzur special funds objection statement for the month of 193

S.F. Form No. 50—*cont.*

Huzur special funds objection

(NOTE.—Even when no amounts are held under objection, the fact of admission should be should be given in column 14, such as the account in which credited, the number of the

Item num- ber.	Voucher No. and month, or date of receipt.	Particulars of receipt or payment.	Amount objected to, if any.			
			Want of vouchers or detailed bills.	Items awaiting final clearance.	Excess or inadmissible payments for recovery.	
					Amount.	Head of service charge.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. A. P.		RS. A. P.	

STATION

Dated

193 .

Audit Clerk.

statement for the month of

193 .

noted across columns 11 to 14. In the case of recoveries or refunds, full particulars thereof voucher on which recovered by short drawal, the date of the credit, etc.)

Nature of objection.	Remarks of treasury deputy collector thereon.	Explanation of tahsildar.	Particulars of admission or adjustment.				Initials of the treasury deputy collector or the English head accountant.
			Admitted on explanation, etc., furnished.		Recovered or refunded.		
			Amount.	Month.	Amount.	Particulars.	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			RS. A. P.		RS. A. P.		

Treasury Deputy Collector.

Audit office special funds adjustment register for the year 193 -3

(Foolscap.)

14

Month's account in which adjusted.	Number of voucher, or date of recovery or recredit.	Original objection.		Amount adjusted under			How adjusted.*	Initials of treasury deputy collector, or the English head accountant.
		Month.	Number of voucher, or date of receipt.	Want of vouchers, or detailed bills.	Items awaiting final clearance.	Excess or inadmissible payments for recovery.		
				RS. A. P.	RS. A. P.	RS. A. P.		

* When adjustment is effected in any of the ways noted in the heading, it will suffice to quote the corresponding guide letter. Other means of adjustment can be added at discretion, according to local requirements.

S.F. Form No. 54. [General.] (Arts. 196 and 197.)

Abstract register of special funds objections on the accounts
(Foolscap.)

Month of objection.	Amount objected to	Amount					
		April.	May.	June.	July.	August.	September
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balances of previous years. (To be detailed.)							
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
Total							

S.F. Form No. 55. (Art. 207.)

Particulars of special funds objections of
 more than six months' standing for the
 month of 193 .

(Footnote.)

Forwarded to the Accountant-
Examiner of Local Fund
General, Madras, through the Collector.
Accounts

I certify that all possible steps have
 been taken by me to clear the outstand-
 ing items.

Dated 193 . *Try. Dy. Collector.*

Forwarded. I have issued such
 orders in the above cases as appeared
 called for

Dated 193 . *Collector.*

S.F. Form No. 55—cont.

Particulars of special funds objections of more than six months standing

(To accompany the monthly abstract of

Serial number.	Reference to original objection.			Amount.	Officer concerned.	Particulars of receipt or payment.
	Item number.	Month of account.	Voucher number.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				RS. A. P.		

Dated

in the _____ district for the month of _____
objections in Form No. 54.)

193 .

Nature of objection. (8)	Particulars of action already taken by audit office, and reasons for delay in adjustment. (9)	Collector's remarks, if any. (10)

S.F. Form No. 56. (Art. 208.)

Posting register of receipts and charges of the

(NOTE.—In the districts where the taluks are not many, this page can be used for showing particulars of last three

Head of account,	Names of						
	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.
CATTLE POUNDS.							
RECEIPTS.							
XXXV.h. Miscellaneous—							
Other fees, fines and							
forfeitures.							
Pound fund receipts							
Fines on stray cattle							
Sale of impounded cattle							
Fees for feeding							
Sundry receipts							
Total							
XXXV.k. Miscellaneous—							
Collection of payments for							
services rendered.							
Cattle pound recoveries							
XXXV. Miscellaneous							
Refunds.							
Cattle pound refunds							
CHARGES.							
22. o. General Administration							
—Other establishments—D.							
Cattle pounds.							
Pay of Establishments—							
Voted.							
Permanent.							
Clerks in the taluk and deputy							
tahsildar's offices							
Temporary.							
Pound-keepers, watchers and							
sweepers							
Total—Pay of establishments—							
Voted							
Allowances—Voted.							
Travelling allowances							
Contingencies—Non-voted.							
Rates and taxes							
Contingencies—Voted.							
Petty construction and repairs—							
Works in progress							
New works							
Repairs							
Contingencies—Voted.							
Other contingencies—							
Rents							
Miscellaneous							
Total							
Supplies and Services.							
Feeding charges							
Rewards to impounders							
Total							
Grand total							

S.F. Form No. 56—cont.

Posting register of receipts and charges of the

(NOTE.—In the districts where the taluks are not many, this page can be used for used for showing particulars of last three

Head of account:	Names of						
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
RYOTWARI VILLAGE SERVICE CHARGES.							
<i>22. e.—General Administration—Other Establishments—</i>							
B. Ryotwari Village Service—							
<i>Pay of Establishments—Voted.</i>							
Karnams							
Assistant Karnams							
Munsifs							
Headmen (including potails in South Kanara).							
Monigars							
Water Superintendents							
Water Overseers							
Talaiyaris							
Vettis							
Nirgantis—Permanent							
Nirgantis—Temporary							
Lascars							
Total—Pay of establishments—Voted.							
<i>Allowances—Voted.</i>							
Travelling allowances							
Other compensatory (jambandi allowance to talaiyaris and vettis).							
<i>Honoraria—Voted.</i>							
Batta for guarding the railway lines during the visits of high personages.							
<i>Other charges—Non-voted.</i>							
Rates and taxes							
<i>Other charges—Voted.</i>							
Rents							
Petty construction and repairs.							
Works in progress							
New works							
Repairs							
Other charges							
Total							

S.F. Form No. 56—cont.

Posting register of receipts and charges of the

(NOTE.—In the districts where the taluks are not many, this page can be used for used for showing particulars of last three

Head of account,	Names of						
PROPRIETARY ESTATES' VILLAGE SERVICE.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
RECEIPTS.							
XXXV. Miscellaneous—Collection of payments for services rendered.							
Recoveries on account of village police.							
CHARGES.							
<i>as. o.—General Administration—Other establishments—C. Proprietary Estates' Village Service.</i>							
<i>Pay of Establishments—Voted.</i>							
Village accountants							
Assistant karnams							
Headmen							
Monigars or assistant headmen.							
Talaiyaris							
Vettis							
Nirgantis							
Total							
<i>Allowances—Voted.</i>							
Travelling allowances							
Other compensatory							
Total							
<i>Other charges—Non-voted.</i>							
Rates and taxes							
<i>Other charges—Voted.</i>							
Petty construction and repairs—							
Works in progress							
New works							
Repairs							
Miscellaneous							
Total							
Grand total							
IRRIGATION CESS FUND.							
Opening balance on 1st April 193 .							
RECEIPTS.							
1. Rates and cesses on lands ...							
2. Miscellane-ous. { Fees							
{ Rent on trees							
{ Sale proceeds of leaves, trees, etc.							
3. Interest on arrears of revenue							
4. Contributions from provincial							
5. Contributions from private individuals							
6. Public Works—Miscellaneous							
Total							
Total, including balance							

S F. Form No. 56—cont.

Posting register of receipts and charges of the

(NOTE.—In the districts where the taluks are not many, this page can be used for showing particulars of last three

Head of account.	Names of						
IRRIGATION CESS FUND—cont.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
CHARGES.							
1. Refunds—Provincial rates							
2. General administration—Contribution towards establishment in Government offices							
3. Contribution—Repayment of temporary advances							
4. Miscellaneous—							
(i) Stationery supplied from Central Stores							
(ii) Screw cleaning							
(iii) Contingent and other charges							
5. Public Works—							
(i) Miscellaneous public improvements—							
In charge of Public Works officers							
In charge of Civil officers. { Original works. Repairs							
(ii) Supervising establishment							
(iii) Tools and plant							
(iv) Stock not chargeable to any particular work							
Purchase and repair of tools and furniture							
Purchase and repair of country articles							
Binding and lighting charges							
Carriage of stationery and records							
Rents, rates and taxes							
Cloth for records							
Petty and miscellaneous charges							
Total ...							
Closing balance ...							

S.F. Form No. 57. (I.C. Fund.) (Art. 43.)

Statement showing receipts and charges under Irrigation Cess Fund in the district of _____ during 193 -3 .

Number.	Items.	Amount.			Remarks.
		RS.	A.	P.	
	Opening balance on 1st April 193	---			
	<i>Receipts.</i>				
1	Rates and cess on lands	---			
2	Miscellaneous {	Fees	---		
		Rents on trees	---		
		Sale-proceeds of leaves, trees, etc.	---		
3	Interest on arrears of revenue	---			
4	Contribution from provincial	---			
5	Do. private individuals	---			
6	Public works—Miscellaneous	---			
	Total	---			
	Total including balance	---			

S.F. Form No. 57—*cont.*

Abstract account of the Irrigation Cess Fund.

Items.	193 -3 .	193 -3 .	Remarks.
	RS.	RS.	
Opening balance			
Receipts			
Total ...			
Expenditure			
Closing balance ...			

S.F. Form No. 57—cont.

Demand, collection and balance statement of the Irrigation
Cess Fund for 193

Items.	Amount.			Remarks
	Arrears.	Current.	Total.	
	RS.	RS.	RS.	
Demand				
Collection				
Balance				

STATION

Dated

193

S.F. Form No. 57—cont.

Statement of receipts and charges of the
Irrigation Cess Fund for the
year 193 -3

From
THE COLLECTOR OF

To
THE SECRETARY TO THE
COMMISSIONERS OF LAND REVENUE
AND SETTLEMENT (BOARD OF
REVENUE), CHEPAUK.

Date of despatch 193

Date of receipt 193