viii)	Statement of monthly registrations and collections (Form D-2)	Do
ix)	Statement of registrations and value of transactions for nine months from January to September of the current year as well as for the corresponding period of the preceding year (Form E-2)	Do
X)	Revised estimate of charges for the current financial year based on the actuals of nine months (Form F-2)	10 th January

b) So far as the budget estimates are concerned, Registrars need not furnish figures under most of the detailed heads, but they shall submit to the Inspector General a brief note explaining the factors which are likely to affect the revised estimate of charges for the year current or the budget estimates for the ensuing year under (a) temporary establishment and (b) under the various detailed heads into which the group heads "Allowances and other charges" under "0030 - Stamps and Registration - 03 Registration - M.H.001 Direction and Administration" are divided. For example if an abnormal increase in registrations which will require enhanced expenditure under temporary establishment is anticipated, the reasons for such increase and the extent to which the expenditure under that head incurred in the previous year or the proportionate expenditure in the past months of the current year is likely to be exceeded should be set forth. Similarly, a brief note explaining the causes for an anticipated increase or decrease in revenue, such as the effect of the seasons on registrations, the prevalence of epidemics, opening of new offices, and so on, should be submitted along with statements (vii) and (viii) in clause (a). Statement (vii) shall also be accompanied by a brief note explaining the factors that are likely to effect the revised estimates for the year current or the budget estimates for the ensuing year of charges on account of refunds and drawbacks.

S.O.1095. (a) The district statements and notes which form the basis of the departmental estimates shall receive the personal attention of the Registrar.

b) Covering letters are unnecessary.

c) Paise shall be omitted.

d) The actuals of the previous year shall correspond with the figures recorded in the treasury accounts.

e) The tendency to over-estimate charges in order to provide for all possible items of expenditure in the expectation of the year being favourable and to underestimate

receipts in view of the year being unfavourable should be avoided. A common hypothesis should be taken as the basis for both receipts and expenditure.

S.O.1096. In order to enable Registrars to forward the budget estimate of receipts punctually and correctly to the Inspector General, Sub-Registrars shall submit their statement IV (a) for September on the first working day of the following October. Any subsequent alterations which may have to be made in the statement shall be communicated to the Registrar as soon as the necessity therefor arises.

S.O.1097. The statement and notes shall not include any expenditure of a fixed character which has not been sanctioned.

S.O.1098. (a) The revised estimate of charges for the current financial year based on actuals for nine months (Form F-2-item (x) in Order 1094 (a)) is based on actuals which are five months later than those adopted for the notes submitted in August in connexion with the budget (Order 1094 (b)). It shall be an intelligent estimate of the probable actuals of the year and not merely reproduce the altered grant.

(b) In submitting this estimate, Registrars shall accordingly have special regard to those later actuals, any important item of expenditure under consideration and likely to be sanctioned and incurred before the close of the year and any important reduction of expenditure, and they shall bear in mind the principles laid down in the Andhra Pradesh Budget Manual.

(c) Registrars are held personally responsible for the current preparation and punctual submission of the estimate.

Administration Report

S.O.1099. The report on the operations of the department is prepared with reference to the official year.

S.O.1100. The Inspector-General submits a report to the Government every third year and brief notes with statistical returns, in other years.

FORM

S.O.1101. The report shall be typewritten half-margin on paper of semifoolscap size.

S.O. 1102. The Registrar shall himself draft the report and shall not entrust the duty to a subordinate.

S.O.1103. The report shall be paragraphed freely and the subjects shall follow the order indicated in the outline in Order 1107.

S.O.1104. The body of the report shall, as far as practicable, be in narrative form and shall avoid tabular statements consisting of unassimilated statistics. When occasionally, it is found to be necessary to include tables or comparative statistics in the narrative, they shall be brief and simple and the statistics furnished shall be analysed carefully and their significance explained.

S.O.1105. (a) The report shall be accompanied by the requisite tabular statements (Form Regn. II-70, 71 and 73 and G-2 to D-3). Printed forms will not be supplied for the statements, which shall be prepared in manuscript in each office. Where, however, a printed form used for a monthly or quarterly return can be adopted easily, as in the case of Statements I to V (Forms Regn. II-70, 71 and 73), this course may be followed.

(b) Statements I to III and V shall show the annual transactions for each subdistrict with a total for the whole district.

S.O.1106. In the years in which only a note on the administration of the department is due with the Government the statements shall, wherever indicated, contain figures for two years, viz., the year under review and the year immediately preceding, Statements I to III and V containing only the totals for the previous year. In the year in which a triennial report is due, the figures for each of the two previous years of the triennium shall be furnished with a total for the whole triennium and the total for the preceding triennium.

Outline of Contents

S.O.1107. For the body of the report the undermentioned outline shall be adopted. In the case of headings under which special instructions do not appear in the outline, it will suffice to make general remarks, to allude to any special features, to explain clearly any appreciable variations in the figures and to set out concisely and striking features.

The same arrangement shall be adopted for the triennial report but the figures compared shall be those of the triennium under report with those of the preceding triennium.

a) Charge.—Officers who were in charge of the district with the period of charge in each case.

b) Registration offices :---

i) Number at the commencement and at the close of the year.

ii) Changes in jurisdiction and the reasons for opening or closing offices and the introduction of the itinerating system of registration of documents, their effect upon registrations and their relation to public convenience.

iii) In the case of new offices opened and the itinerating system introduced within the last two years, it should be stated whether they have fulfilled expectations.

iv) Any special disadvantages under which the public labour, e. g., distance from a registration office of villages which contribute a comparatively large number of registrations and are difficult of access.

c) Buildings :---

i) Offices held in private rented buildings and remarks as to the suitability of such buildings.

ii) Observance of the rules regarding precautions against fire and against damage to records by insects, by periodical examinations of records and record receptacles.

d) Registrations :---

i) Registrations in the year under review and in the year preceding, with percentage of increase or decrease.

ii) Transactions which have shown appreciable variations with brief reasons for such variations.

In explaining variations, the Registrar shall set out briefly the contributory causes as ascertained by personal investigation and local inquiry during his tours.

iii) Classes of documents.-Variations under compulsory and optional classes.

NOTE :- Any remarkable or curious deeds or contracts should be noticed, information being furnished as to the offices where they were registered and the section of the community to which the parties belonged.

iv) Aggregate and average value of registered transactions, as compared with the preceding year.

v) Average registration fee, average value of a document, average registrations in an office, average income and expenditure of an office as compared with the preceding year.

vi) Table of fees.— Whether the fees work any hardship and, if so, under what class.

e) Registration of wills.-

i) The class of people who have presented the largest number of wills.

ii) Conduct by Sub-Registrars of enquiries under section 41 (2) of the Act in respect of wills presented after the death of the testator.

f) Sealed covers containing wills.-

i) The condition of un-opened sealed covers.

ii) It should be stated whether the depositors of wills are invariably informed that no steps will be taken by Government to ascertain when they die and to communicate after their death with the beneficiaries and that the sealed cover is liable to be opened and its contents copied in Book 3 and redeposited under the provisions of sections 46 (2) and 45 (2) of the Registration Act (Order 647).

g) Progress of work.—Reasons for appreciable variations in the out-turn, as compared with the previous year.

h) Impounded documents.—Explanation should be furnished as to whether the impounding of documents certified as correctly stamped was due to want of care on the part of the registering officers.

i) Functions under sections 31, 32, 41 and 42 of the Stamp Act.-

The number of instruments certified and the amount collected; how far the facilities available to the public on account of the vesting of powers in the Registrars, under the above sections, are utilised.

j) Transfer duty under the Acts in Appendix - XII.—The amount collected under each of the three acts should be furnished along with the amount deducted for the work done by the department.

k) Prosecutions under the Stamp Act in cases of undervaluation.— Number of cases in which prosecution under the Stamp Act was sanctioned and the number of cases which ended in conviction.

I) Applications for transfer of revenue registry.— Information should be furnished as to whether any and, if so, what difficulties are experienced in obtaining from parties to documents evidencing absolute transfer of property, applications for the transfer of revenue registry and notices of transfer to landholders, municipalities and local boards and also as to the proportion of cases in which the registering officers have themselves been obliged to prepare notices of transfer (Chapter XVIII).

m) i) Registration for co-operative societies.— It should be stated whether undue advantage is taken by societies of the concessions granted to them and whether and, if so, how far registrations have been affected by the grant on a large scale by societies, of loans on personal security without registered documents.

ii) Registration Rule 115.-Information shall be furnished on the following points :-

a) How far co-operative societies have availed themselves of the provisions of rule 115 and

b) the extent to which the provisions of rule 115 are being applied to other documents.

n) Refusals to register.

o) Appeals.—Variations in the average pendency and particular cases in which the pendency was remarkable.

p) Registration on payment of fines.—Number of documents registered on payment of penalty under sections 25 and 34, as compared with the previous year.

q) Searches.

r) Minor operations.

s) Arrears.—Arrears in the transcription of documents and in the preparation of indexes with reasons for the same.

t) Documents lying unclaimed.—The popularity of the system of return of documents by post.

u) Documents discredited by Civil Courts.—Details of cases in which the conduct of registering officers formed the subject of remarks. References should be made to the letters with which copies of judgments were submitted to the Inspector General. The reasons for discrediting the documents shall be briefly stated.

v) Prosecutions.

i) Details of prosecutions by officers of the department with the results.

ii) Prosecutions in which the registering officers or other establishment are concerned.

iii) Remarks by judicial officers touching registration procedure in public or private prosecutions.

w) Thumb-impressions.

i) Reliance placed by courts on the evidence afforded by finger-impressions.

ii) Cases in which thumb-impressions formed the main evidence or were chiefly relied upon for convictions.

x) Inspections.

y) Other functions of registering officers.

z) Casualties.—Amongst the registering officers in the district.

aa)Financial results. Income and expenditure with reasons for appreciable variations.

bb)Departmental improvements.-

i) The effect of changes applicable to the department generally.

ii) Particulars peculiar to the district itself.

cc) Service registers, service rolls and land returns.— Report as to verification.

dd)Valuable stock.—The maintenance of the inventory of furniture and stores (Chapter XXXIV) both in the Registrar's office and in sub-offices.

ee)Conduct of officers —General remarks.

ff) A programme of work contemplated to be done in the year following that to which the report relates should be given at the end of the report. The programme should include proposals relating to—

i) Jurisdiction-Opening of sub-offices, etc., and transfer of villages.

ii) Buildings—Construction of.

iii) Establishment—Amelioration of service conditions, work and strength of ministerial establishment.

iv) Registrations.-

a) Forecast of enhancement and reduction of fees.

b) Procedure.

- c) Other measures calculated to secure convenience to the registering public.
- v) Any new schemes under consideration.

Date of Submission

S.O.1108. The reports shall reach the Inspector General on or before 1st May, in each year.

S.O.1109. Registrars shall take in hand early all the preliminary steps which may be necessary to ensure the submission of the report on or before the prescribed date.

S.O.1110. (a) It is unnecessary for Sub-Registrars to submit to Registrars administration reports in any great detail. It will suffice if these officers forward the requisite statements with concise explanations of variations and with brief notes of any really important features.

b) Annual Statement I to III and V need not be submitted by the Sub-Registrars, as the figures required by the Registrar can be obtained from the progressive total in the statements for March received from Sub-Registrars.

c) The submission of the statement of receipts and expenditure (Statements IV (a) and IV (b)) is also unnecessary as the requisite figures are available in the registersmaintained under Order 1078.



RECORDS

Preservation

S.O. 1111. The records maintained in registration offices are mostly valuable records of title. Special care shall be taken regarding their preservation and against tampering. Registering officers are responsible individually for the safe custody of the records in their offices.

S.O.1112. All members of the office are responsible for protecting safe-guarding and proper upkeep of records, furniture and stores in Registration Offices and any loss or damage will entail them into trouble.

S.O.1113. (i) It is specially impressed on every member of the Registration office that both Sub-Registrar and establishment including Attenders will be collectively and individually held responsible for any tampering, loss or destruction of records and such cases will be dealt with severely.

ii) Where specific evidence is forthcoming, establishing guilt on the part of any member of the office, he will be held personally liable.

S.O. 1114. The cost of each reference book shall be entered in the permanent Record Register, after ascertaining, if necessary, from the office of issue, as in the case of articles.

SO. 1115. Records and record receptacles should be maintained with utmost care. The record room should always be kept clean, neat and tidy and the records kept well arranged. The windows of the record room, as far as possible, should be kept open during the working hours of the office. This will enable adequate light and air to pass through, thereby preventing dampness and eliminating the formation of fungus.

S.O.1116. The keys of the record room should always be in the custody of the Sub-Registrar and they should never be entrusted to any of his subordinates in his absence. The record room should always be locked when the Sub-Registrar is not in office. Entry into the record room by members of the staff when the Sub-Registrar is in office should be only for specific bona-fide purposes and with the permission of the Sub-Registrar. The members of the staff should come out of the record room immediately after the purpose for which they entered the record room is completed. They should not be allowed to linger in the record room for a moment longer than is absolutely necessary. Completed register books, indexes, and such other permanent records should invariably be kept only in locked receptacles in the record room.

S.O.1117. If a Sub-Registrar notices any lack of care on the part of any member of his staff in handling the records, he should immediately obtain in writing the explanation of

the person concerned and take suitable further action. In regard to any damage however small, that occurs, the Sub-Registrar should submit a report to the District Registrar indicating the nature and extent of the damage, the names of persons responsible together with their explanations and indicating from whom and in what proportion the cost of re-copying or rebinding the records so damaged may be recovered. The District Registrar should take prompt action on the reports and deal with them summarily. If the Sub-Registrar fails to discharge his duties in this regard properly or fails to report any damage to the records promptly, the cost of repairing the damaged volumes should be recovered from the Sub-Registrar himself.

S.O.1118. No paper or record of an office shall be taken either by a Sub-Registrar or by an assistant to his house or elsewhere from the office unless it is required in the course of business, e.g., a private attendance.

S.O. 1119. The period for which and the manner in which each class of records shall be preserved, the records that shall be bound or rebound after completion and the agency by which the binding, rebinding or repair shall be carried out, are set out in Appendices XXIV and XXV.

S.O.1120. (a) Registers, indexes and other books shall be placed upright on the shelves. Where, however, the paper in a volume is crumbling or shows signs of deterioration, the volume shall be laid flat and no weight, even that of another volume, shall be placed upon it.

(b) Every book, file or bundle shall have a label pasted on its back exhibiting the number assigned to it and indicating its contents.

S.O.1121 Records which are not maintained in files or bound books shall be preserved between record boards with an appropriate label.

S.O.1122. The labels on record planks shall be treated with varnish as a protection against attacks by insects. The following instructions shall be observed in labelling and varnishing:-

i) The board should first be soaked in water for about an hour and the outer surface cleaned with fine sand or soap so as to remove all oil from it.

ii) The board should then be dried completely and after it is dry, the proper label should be passed on to the outer surface with paste prepared out of wheat flour and a small quantity of blue stone. The board should again be allowed to dry in the air for a day or so and thin paste made of maize corn flour should be spread evenly over the label and left to dry in the air for a day, in a place free from dust.

iii) When the paste over the label is dry, paper varnish should be spread neatly over it by means of a brush and the board dried in the air for another day, protected from dust.

iv) When the varnish has dried completely, the label should be painted lightly with turpentine with a brush and aired for a day.

S.O.1123. A record placed between boards in a Registrar's Office shall be so folded as to be of semi-foolscap size. In a sub-office papers shall be folded into a size corresponding to that of a half-sheet of foolscap folded into four.

S.O.1124. The arrangement of records in record receptacles shall be in the consecutive order of the serial numbers, the volumes pertaining to the same book or file being placed together. All completed registers, indexes and thumb-impression books shall be kept separately, from current records.

S.O.1125. a) The contents of record receptacles shall be ledgered in a register which shall be kept in the iron safe or cash chest.

b) A certificate in the following form shall be appended to the last page of the register and on every occasion of transfer of charge, the officer, assuming charge, shall sign the certificate with date.

Certified that the contents of record receptacles have been verified with the entries on every page of this register and found to be correct, that all the records are duly accounted for and that all the alterations, etc., in the entries made in this register have been attested.

Date of	Signature and designation	Remarks
verification	of the officer verifying	(3)
(1)	(2)	

S.O.1126. (a) Naphthalene shall be placed on the shelves of all receptacles containing records.

b) When wite-ants are suspected to inhabit the floor of a record room, immediate steps shall be taken to prevent their ingress and to protect the record receptacles by placing the latter on stone or iron pedestals thickly tarred.

c) When it is considered necessary that special precautions should be taken against attack by insects, a strong solution of shellac in spirit shall be applied with a soft brush, in the case of books, over the boards of the book, outside and inside, and over the outer edges of the leaves all round when the book is closed, and in the case of other records, over the outer edges of the papers. The solution evaporates and dries immediately.

If the preparation be used on a large scale, the application shall be made in a verandah or other open place and the hands and eyes of the person engaged in the work shall be protected. The solution shall be applied to the surface which has not

been written on, in order to avoid any risk of smearing the ink; but if both sides have been written on, it can be applied without smearing the writing, if ordinary care be exercised. Common coloured inks are affected by this preparation.

d) When paste is used for reparing old volumes, the following solution shall be mixed with it:-

Ammonia chloride	 1 oz.
Mercuric chloride	 1 oz.,
Water	1/2 pint.

The ammonia chloride should be first dissolved

This Preparation is Poisonous.

File Books

S.O.1127. (a) In addition to the file books prescribed by the Registration Act and the Rules thereunder, the file books mentioned in "Appendix XXVI shall be maintained in each office.

(b) No other file book shall be opened without the previous sanction of the Inspector-General.

(c) "Each paper filed in the files mentioned, in S.O. 1153 (g) (ii) and a file of encumbrance certificates shall be paged in ink as soon as it is pasted in the file. Such paging of papers filed in File Book - I is unnecessary, as the butts themselves have printed page numbers".

(d) In filing papers in File Book 1, care shall be taken to ensure that the printed page numbers on the butts are not covered by any portion of the papers pasted thereon.

S.O.1128. With a view to minimise the scope for removal or tampering of papers filed in Book–I File, the Stamp of the Office shall invariably affix partly on the butt and partly on the paper affixed on the date it is filed.

Books of reference

S.O.1129. The scale of distribution of books of reference in registration offices is shown in Appendix XXVII. Instructions for correcting books of references are given in Appendix XXVIII.

S.O.1130. Every reference book newly supplied shall be scrutinized by the Sub-Registrar in a Sub-Registrar office and by the Joint Sub-Registrar in a Registrar's Office, to verify that every page is intact and that there are no defects. A certificate embodying the result of such scrutiny shall be entered on the back of the title page of the book, within a fortnight of its receipt.

S.O.1131. When the opening of a new office is sanctioned, the Registrar shall supply to it such books of reference as are available in his own office and submit to the Inspector-General an indent for the remainder.

S.O. 1132. A proper and complete record of all the reference books shall be maintained in each office so that the responsibility for losses of the books, if any, can be easily fixed. In the Registrar's Office, the Record Keeper in charge of the record should maintain a list of all reference books issued to each officer and member of the staff. Each member of the establishment of the office should also maintain a list of books issued to him. The existence of the books issued to all the sections and officers should be verified at the time of the annual verification of records, and also whenever there is a change in the officers occupying the posts of Joint Sub-Registrar and the District Registrar. If any book is lost, responsibility therefor should be fixed at once and the cost of replacing the book recovered from the person or persons at fault. All books and publications in a District Registrar's office, other than those issued to the sections and officers, should be in the custody of the Record Keeper in charge of the records who should be made responsible for the safe preservation of the books.

Recopying of Fading entries

S.O. 1133. Recopying shall be undertaken only in exceptional cases and with the previous sanction of the Registrar, whether the work is to be performed by the permanent staff or with the aid of a temporary one. In no case shall recopying be sanctioned by a Registrar unless he has himself inspected the volume concerned and satisfied himself that during the process of recopying, neither the entries to be recopied nor the volume as a whole, is likely to suffer greater damage.

S.O.1134. (a) When in a register book only a few pages show signs of crumbling or fading, they alone shall be recopied.

b) The presence of holes or the discoloration of sheets shall not ordinarily be considered to be defects calling for recopying, unless from observation the holes are found to enlarge and the discoloration of sheets becomes more and more manfest.

c) Where only footnotes are fading, they alone shall be recopied. Where the signature of the registering officer alone is fading, no recopying is necessary; but a note signed and dated by the registering officer shall be made on the fly-leaf or title page, giving the name of the signatory.

e) Recopying shall invariably be carried out on loose seets.

f) Where consecutive entries in a volume are recopied, the system of continuous copying shall be adopted.

g) In recopying entries relating to 1865, it is not necessary to reproduce them in the exact form in which they are found in the original registers, i.e., in tabular form with

the number, year and other particulars on one side of a double folio and the date of registration, copy of instrument, etc., on the other side. The recopying shall be continuous, the number, heading and entries in all columns except "copy of instrument" being first copied continuously followed by the copy of the instrument which shall be separated from the other entries by a line ruled across the page.

When more than one entry has to be recopied, the printed headings of the several columns of the original register need be reproduced in full only in respect of the copy of the first entry, the columns being referred to by their numbers, without headings, in subsequent entries.

h) The document number, year and volume shall be noted at the head of each recopied entry.

i) The recopied entry shall be an exact copy of the original entry including the names of the copyist and examiners and the notes of corrections and interlineations in the original entry.

j) The words "True copy" within brackets shall be added at the foot of each entry, which shall be closed and authenticated in the manner laid down in Registration Rule 196 (v) to (viii).

k) Every page containing a recopied entry shall, when it does not close with the Sub-Registrar's signature, be initialed by the Sub-Registrar.

I) The entries recopied each day, shall be compared and authenticated on the same day.

m) (i) For reproducing fading footnotes alone books of foolscap size made of handmade paper shall be utilized.

ii) Footnotes pertaining to more than one entry may be copied on the same page, one after another. Each reproduced footnote shall contain a reference to the number and year of the document and to the page and volume of the original note.

iii) The recopied notes shall be attested by the signature of the registering officer with date. The signatures of the copyist and examiners need not appear, nor the seal.

iv) On the fly leaf or title page of the original register book, a note shall be added specifying the pages the footnotes in which have been recopied and the page of the new register containing the recopied notes.

n) Fading entries in red ink in old indexes shall be reproduced in the original index sheets themselves either immediately above or below the original entries or wherever space may be available on the page, but the original entries themselves shall not be interfered with in any way.

Preservation of Recopied Sheets

S.O.1135. a) The sheets containing reproduced entries shall be preserved in as many covers as may be necessary to avoid bulky packets.

b) The sheets in a cover shall be arranged in the order of the volumes of the original entries and those pertaining to the same volume shall be tagged together in the order of the entries in the original volume.

c) When a whole volume is taken up for recopying, the sheets containing the recopied entries shall be numbered consecutively in red ink at the time of recopying.

d) When all the entries in a volume have been recopied, the loose sheets shall, if practicable, be bound and placed by the side or in the place of the original volume.

e) Original volumes which have been recopied wholly or partly shall not be handled unless absolutely necessary. Volumes, the only defect in which is that the writing is fading, shall be tied round with tape to distinguish them.

Binding

S.O.1136. a) Registrars are authorised to sanction binding work and expenditure thereon subject to the existence of budget provision and to the rules and conditions laid down in the "Printing Manual."

b) No class of records the binding or rebinding of which is not expressly authorised by the instructions in Appendix XXIV shall be bound or rebound.

c) The binding of Acts, Regulations, the Registration and Stamp Manuals, and the Registration Gazette in the Inspector General's Office shall be performed only by the agencies mentioned and in accordance with the instructions contained in the Printing Manual.

When the work cannot be undertaken by the Government Press, Hyderabad, a reference shall, before the work is given to a private agency, be made to the Director of Printing, Hyderabad, enquiring whether it will be economical or convenient to send the work to Hyderabad. On every contract for the binding of these books by a private agency, a declaration shall be obtained from the Director of Printing, Government Press, to the effect that the work could not have been undertaken by the Government Press either at Hyderabad or at the concerned station.

d) The books and publications sent to Government Press for binding shall bear the office name or stamp for purposes of identification. Consignments shall be prepaid. A duplicate list of the books shall be sent, one copy of which will be signed and returned to the indenting officer.

e) Sub-Registrars shall submit their binding estimates to the Registrar on the 15th February each year and a similar estimate shall be prepared for the binding work in the Registrar's office. The estimates for the whole district shall be consolidated and a programme of binding work to be accomplished in the ensuing official year shall be

framed and sanctioned before the close of March. The binding work in respect of the records of the entire district shall, subject to the provisions of clause (c) be given out on contract, tenders being invited for carrying out the work throughout the year.

f) Whenever tenders are invited, the procedure laid down in the Andhra Pradesh Financial Code should be followed Mutatis Mutandis.

g) Contracts obtained by Registrars from private agencies shall be forwarded for approval to the Director of Printing, Hyderabad with full particulars as to the number and size of the records and the style of binding and the rates. Every contract shall, in addition to the declaration, if any, mentioned in clause (c), be supported by a Certificate by the Director of Printing, Hyderabad that the rates have been verified and sanctioned by him, and bills in accordance with those rates may be passed by the Registrar for payment without further reference to the Director of Printing, Hyderabad. Registrars will be responsible for ensuring that the rules regarding economical binding (contained in the Printing Manual) are observed.

h) The form prescribed in Appendix VIII shall be adopted in drawing up agreements in connection with binding work.

S.O.1137. (a) Manuals, reports and other publications printed and issued from the Government Press shall not be rebound in a different or more expensive style.

Full	Calico with back and	Binder's cloth with back and corners of		Half calico and
1	2	3	4	5
Register Book 1	Index No.I	Register Book 4	File Book 1	Deposition books, Files
-do- 2	-do- II		File of Translations	of powers of attorney registers
-do- 3	-do- III			of records and other books
-do- 5	–do- IV			or files not specified in this
Register of Holdings			or the previous four columns except volumes of	
				REGISTRATION GAZETTE in the
				Offices of Registrars and Sub-Registrars.

(b) The style of binding to be adopted is shown in the subjoined statement.

(c) Straw boards, and not country paste boards, shall be used for covers, cardboard of $2\frac{1}{2}$ lb. special size being used for book 1, 2 lb. 30 inches by 25 inches, for File Book 1 and file of translations; $1\frac{1}{2}$ lb. 30 inches by 25 inches, for Books 3 and 4; and 1 lb., 30 inches by 25 inches, for Books 2 and 5.

(d) The use of gilt edges or gilt labels is prohibited.

S.O.1138. (a) When the volumes of register books and other records are examined annually (Order 1151) the Sub-Registrar, or the Joint Sub-Registrar in a Registrar's office, shall note all volumes requiring rebinding or repairs to binding and such volumes shall be placed before the Registrar during his next inspection of the office and his orders obtained.

b) If, after personal inspection, the Registrar considers that the damage to a register book, File Book 1-B File Book 4 or a thumb-impression register is of such a nature as to require the attention of a professional binder, he shall, immediately after the inspection, submit a separate report to the Inspector-General with particulars as to the number of volumes of each class, the nature and extent of the damage and the approximate cost of the work including travelling allowance to the binder. No rebinding or repair in respect of a register book, File Book 1-B, File Book 4 or thumb-impression register shall be included in a binding estimate unless the previous approval of the Inspector-General to the works has been obtained. Any work sanctioned by the Inspector-General under this clause shall be included in the next district binding estimate and shall be carried out in the office to which the record belongs and under the immediate supervision of the Joint Sub-Registrar in a Registrar's office and of the Sub-Registrar in a sub-office.

c) It is unnecessary as a general rule to rebind File Book 1. When the rebinding of a file book of a sub-office is absolutely necessary, it may be sent to the Registrar's Office for the purpose, unless there is other binding work to be performed in the suboffice under clause (b), in which case the binding of the file book shall be carried out along with it in the sub-office itself. When a file book is sent to the Registrar's Office, the precautions prescribed by Order 1171in respect of transfer of records shall be observed MUTATIS MUTANDIS.

d) The rebinding or restiching of thumb-impression registers shall be avoided as far as possible. The existence of one or two loose pages or other similar defects do not justify recourse to rebinding. In such cases the register shall be secured and further damage prevented, by sealing up in brown cartridge paper with a suitable label showing the contents of this packet and the reason for sealing.

e) Volumes in which the sheets are crumbling shall not be handled by the binder. They shall be kept flat [Order 1120 (a)].

S.O.1139. (a) No written matter appearing near the edges of pages including the page number, shall be cut by the binder under any pretext. Copying and indexing clerks shall be warned to avoid writing near the edges of pages.

b) Wherever possible, pages shall be sewn instead of being stitched and overcast.

c) When it is necessary to repair a sheet in volume, care shall be taken that no writing is pasted over. The registering officer shall personally supervise the repairs.

Record Registers

S.O.1140. (a) The registers of records referred to in Registration Rule 194 (i) shall be maintained in form Regn. II-53. The entries in column (4) shall be made against each class of record, and the receptacle in which it is kept shall be denoted in the form of a fraction, the numerator denoting the number of the almirah or rack and the denominator, that of the shelf or compartment, thus A-12/2 or R-12/7.

b) A table of contents (Appendix XXIX) shall be attached to each register of records.

S.O.1141. (a) When a register book has been recopied either wholly or partially, the words "Recopied completely" or "Recopied in part," as the case may be, shall be entered against the entry in the register of records and the entry so made shall be initialed and dated by the registering officer.

b) The volume and the covers containing collections of recopied pages (Order 1135) shall be accounted for by an entry in Red ink below the entry of the original volume which has been recopied and shall be given the same number as the original volume with suffixes in the cases mentioned in clauses (c) and (d).

c) If a volume is recopied into more than one volume, or if the entries recopied from a single volume are preserved in more than one cover, the latter shall be assigned the same number as the original volume with the letter and figures A-1, A-2, A-3, and so on added thereto.

d) If the entries of more than one volume are reproduced in a single volume, or if the recopied sheets in such a case are preserved in a single cover, the latter shall be assigned the numbers of all the original volumes with the letter 'A' added to each. In the case of the old registers A,B,C,D etc., the volumes into which they are copied or the covers containing the recopied sheets shall be numbered A-A, B-A, C-A, D-A, etc, or A-A (1), A-A (2), etc., and B-A (1), B-A (2), etc., as the case may be.

e) In order to provide for the entries of recopied volumes, two lines shall be left blank under the entry of each volume in the register of records.

S.O.1142. (a) Records shall be entered in the register in the order of the length of the period of their preservation.

b)(i) In the register of permanent records, all records preservable for more than 30 years shall be entered.

ii) In the register of temporary records, those preservable for 30 years and less shall be entered.

(c) Records grouped under the same period shall, as far as practicable, be entered in alphabetical order.

(d) Post and Telegraph and Railway Guides are classed as permanent records but only the last two issues are preserved. They shall accordingly be entered in the register of temporary records on a separate page under the head "Miscellaneousreference books".

S.O.1143.(a) In a Registrar's office, a separate page shall be allotted for account books of reference.

- (b) In all offices, a separate page shall be allotted to each of the following:-
 - (i) The Registration Manual
 - (ii) The Stamp Manual, and
 - (iii) Other Acts and publications.

S.O.1144. (a) When the same volume of a book contains documents of several years, such as Book 2, it will suffice to note in columns 2 and 3, the first and the last numbers with their years, e.g., "1 of 1908 to 10 of 1912".

(b) Under the head Registration Gazette, one entry shall suffice for each year.

(c) In columns 2 and 3 shall be entered the initial and the last letters in the case of nominal indexes, the first and the last villages in the case of Index II and the names of villages in the case of Registers of Holdings, Municipal Town Property Registers, lists of pattadars, fieldwar indexes, subsidiary indexes and settlement registers.

NOTE:- Where SETTLEMENT REGISTERS, etc, have been bound into volumes, each relating to a group of villages, it will suffice to enter the first and the last villages against each volume.

(d) Loose sheets of Indexes I, II, III, and IV shall first be entered in red ink and when they are bound or filed, they shall be re-entered in black ink as in the case of other bound volumes.

S.O.1145. When two or more records are entered under the same head, eg, reference books, columns 2 and 3 may be utilized for a description of the record.

S.O. 1146. Correction slips shall not be brought to account separately in the register of records, since they are entered in the memorandum of corrections attached to each book.

S.O. 1147, Service registers and service rolls shall find a place in the temporary record register, the entries following the name of the subordinate.

S.O. 1148. The entry "Records discontinued and to be destroyed eventually" occurring in item 2 under the head "II-1 Miscellaneous" in Appendix XXIX refers only, so far as

temporary records are concerned, to those which fall under that category at the time at which the register of temporary records is written up. In the event of the discontinuance of a record shown as an extant record in the register of temporary records, it will suffice to enter a note to that effect in red ink under the entry in the register. In the case of a permanent record of this description the entry shall be transferred to the destroyable section in the register of temporary records.

Record Issue Register

S.O.1149. (a) In all Registration Offices, a register called "Record Issue Register" shall be opened.

(b) No record should be taken out without entry being entered in this register.

(c) Greater care shall be bestowed by the Registering Officer issuing and receiving the records to the staff.

(d) The period of preservation of the record is 12 years.

The register shall be opened as below:

Register of papers issued from and returned to the Record room:

S.No. of requisition and date	Description of record required No. and date of disposal	Date of issue of the records	Purpose for which taken, current No. if any to be mentioned	Signature and designation of the clerk taking.	Initials of the record keeper or assistant delivering	Date of return	Signature and designation of the clerk returning	Initials of Record keeper or assistant receiving	Remarks
1	2	3	4	5	6	7	8	9	10

Examination of Records and Record Receptacles

S.O.1150. (a) The record receptacles shall be examined regularly and the examination shall be so arranged that each receptacle is examined at least once in three months. At every such examination, the entire contents of the receptacles shall be taken out, dusted, aired and put back after the receptacles have been examined and cleaned thoroughly to ensure that they are free from damp, vermin and insects. Any damage noticed shall be reported to the Registrar immediately.

b) It is not necessary for the purposes of clause (a), that the record receptacles should be examined on the same day on each occasion. In larger sub-offices the duty of examination may be distributed among the members of the office establishment, provided the same receptacle is not examined by the same person on two successive occasions. In a Registrar's Office the duty shall be delegated only to the record assistant. In case the duty is delegated to a clerk in a sub-office or to the record assistant in a Registrar's office, the Sub-Registrar in a sub-office, or the Joint Sub-Registrar or the Registrar in a Registrar's Office shall initial in column 4 of the Register [see clause (c)] in token of his having seen the work being done by the assistant concerned.

c) The examination shall be noted in a register which shall be prefaced by a list showing the number and description of the record receptacles.

S.O.1150. (a) A report shall be submitted on the 15th January in each year to the Registrar by a Sub-Registrar and to the Inspector-General by a Registrar that all the records have been entered in the record registers (Order 1140) and that all the records entered in those registers are in existence except such temporary records as have been destroyed after the lapse of the prescribed period and that reminders have been issued for such of the record that were produced in course and not required back. This annual verification shall be made by the Registrar himself and the records shall be verified with the record register once again in July or August every year by the Joint Sub-Registrar.

b) The entries in the register of records other than wills sent to court and the record registers shall also be checked on each occasion of transfer of charge (except in connection with casual or examination leave, or court attendance), of the post of the Joint Sub-Registrar or Senior Joint Sub-Registrar's office and of the Sub-Registrar or Senior Sub-Registrar in a sub-office. Such checking shall take place in the presence of both the relieving and relieved officers shall be completed before the certificate of transfer of charge is signed (Oder 1371).

c) In every case of checking, the certificate printed on the last page of the register shall be signed in token of such check.

S.O.1152. (a) The following precautions shall be taken against the ingress of squirrels and rats into the record room or record receptacles:—

i) The air-holes, if any, in the record room shall be closed.

ii) The branches of trees, if any, approaching the record room shall be cut of to prevent squirrels from entering into the record room therefrom.

iii) Rat traps shall be supplied to the offices where these pests are found to be common and menacing.

iv) The shutters of the iron record racks shall be lined with wire gauze, if necessary.

b) Registrars shall state in Part I of their inspection reports whether these precautions have been duly taken.

Examination of Register Books

S.O.1153. (a) Every Sub-Registrar shall, on receipt of a supply of register books or thumb-impression registers, examine them.

b) When no defects are noticeable, a report shall be submitted to the Registrar, within a fortnight of the receipt of the supply, stating that the registers or books have been duly examined and found to be in good condition.

c) (i) Any book or register which is damaged or incomplete or otherwise unfit for use shall be put aside with a memorandum (Form G-1) attached to it to show in what particulars it is defective. A copy of the memorandum shall be submitted immediately to the Registrar, who shall thereupon take such steps as may be necessary to complete, correct or replace the book or register.

ii) In the case of a book or register which contains more than the prescribed number of pages, the Registrar may direct that the extra pages should be left blank and the book or register utilized. On receipt of such a direction, the Sub-Registrar shall add a note on the title page of the book or register that the extra page will not be utilized for copying or obtaining thumb-impressions, as the case may be and that the book or register is brought into use under the Registrar's orders, the number and date of which shall be quoted and he shall write across the pages which are not to be utilized the words, "Not to be used".

iii) Register books which contain less than the prescribed number of pages shall be brought into use under the orders of the District Registrar with a suitable certificate on the fly leaf. A thumb impression register which contains a like defect shall be brought into use under the orders of the Registrar, a certificate signed by the Sub-Registrar being added on the title page certifying to the actual number of pages in the volume and referring to the actual number of pages in the volume and referring to the number and date of the Registrar's order directing the utilisation of the book.

iv) In the case of a book or register ordered to be retained after rectification of defects, the memorandum shall be removed and destroyed after the defects noticed and a note regarding their rectification have been embodied in the certificate prescribed by clause (d).

v) If during the examination of register book any part of the surface of a page is found to be scratched or damaged, the portion shall be enclosed in a rectangle, thus

with the initials of the registering officer at each corner, and shall not be utilised for transcription. The existence of a defect of this nature need not be reported to the Registrar but shall be included among the defects specified in the certificate prescribed by clause (d) together with a note to the effect that the space has been enclosed by a rectangle.

The same course shall be followed when scratches or other like defects are noticed on blank pages after the first examination and while the volume is in use, the defect in these cases, being noted below the certificate prescribed by clause (d).

d) When a register book, file book, or a thumb-impression register is fit for use, either because the examination has disclosed no defects or because the defects noticed have been rectified, a certificate in the form given below shall be added by the Sub-Registrar on the back of the fly leaf or on the back of the title page :--

"Certified that register/file book has been examined by me and that it contains no/ the following defects:-

(a)

(b)

(c)

etc.,

Of these defects, those shown under (a) or (b) or (c), etc., have been rectified under the orders of the Registrar No. " dated the 19 ".

Note:- Petty defects, such as the soiling or creasing of a page need not be noted.

e) Blank register books, including file books and thumb-impression registers shall, in addition to their examination under clause (a), be examined once again just before they are brought into use and the certificate under clause (d) shall be added only thereafter. The certificate prescribed in clause (d) shall not be added after the first examination under clause (a).

f)(i) Register books containing defects in page numbers shallbe placed before the Registrar at the time of his inspection and the rectification of the incorrect, inverted or blurred numbers shall be carried out by him in manuscript and initialed and dated by him, the fact of correction being noted on the back of the title page.

ii) Defects affecting page numbers discovered on the first examination of a registrar book shall find a place in the certificate referred to in clause (d).

g)(i) The instructions in clauses (a) to (f), so far as they relate to books, apply mutatis mutandis to a file book for filing copies of documents (Registration Rule 115) and to a file obtained for use as File Book I [Registration Rule 13 (i)].

ii) In the case of a File of Translations or a File of Powers-of-attorney, the butt shall, when the file is brought into use, 5a counted and numbered in pencil and a certificate signed by the Sub-Registrar shall be added on the title page of the file book certifying to the number of butts available for filing.

A similar procedure shall be followed in respect of files of (i) index III, (ii) index IV, (iii) appeal orders and judgments and orders of courts, (iv) specimen forms, (v)statements of sub-divisions of survey fields, (vi) declarations under Cutchi Memons Act, (vii) Inspector-General's circular orders and gazette extracts, and (viii) correspondence relating to rectification of defects and errors in register books and of registration in wrong offices, (ix) file of lists of records transferred from one office to another and acknowledgement therefor and list of documents and records destroyed (x) file of correspondence relating to receipt of registers of Births and Deaths Act, 1899.

S.O.1154. In a Registrar's Office the duty of examination of register books, thumbimpression registers and files referred to in Orders 1153, 1157 and 1158 devolves upon the Joint Sub-Registrar and if there be more than one such officer, upon the Joint Sub-Registrar whom the Registrar may direct in that behalf. The examination shall be confined to register books, thumb-impression registers and files which are issued from the Registrar's stock for use in his own office.

S.O.1155. Blank thumb-impression registers and register books shall be placed in open racks so that they may be readily available.

Rectification of omissions

S.O.1156. (a) No addition or alteration in an endorsement on an original document or in the entry pertaining to that document in any register book is permissible after the entry has been closed and authenticated by the registering officer. Defects or errors discovered after authentication shall be reported to the Registrar who, when they are remediable, shall order their rectification by means of a foot-note to be entered under the entry and also/when necessary, under the endorsement on the original document. In the latter case, the note under the entry shall refer to the note made on the original document. The Registrar may order that any defect or error which cannot be entered appropriately as a foot-note to the entry shall be noted on the back of the title page. Every note entered under the orders of the Registrar shall contain a reference to the number and date of those orders.

b) The procedure prescribed above shall also be followed when any omission or error is detected subsequently, for instance, when the entry is examined in the course of a search or during the preparation of a certified copy or during the further examination prescribed in Orders 1157, 1158 and 1167.

c) The defects pertaining to the entries in the Thumb-impression Registers shall be rectified in the manner prescribed in Appendix XXV. A.

The notes on the fly leaf shall be entered in English and attested with the dated signature of Registering Officer.

(I G's Progs. 29018/63, dt. 18-10-1963)

Examination of Completed Books

S.O.1157. (a) After a register book, a thumb-impression register or a File Book I or 4 [Registration Rules 13 (i) and 115] has been utilized completely, It shall be again examined minutely by the Sub-Registrar within a fortnight of the date of the last entry, in order to ensure chiefly that the pages are intact, that all the entries are authenticated and that every erasure, interlineation, etc., in each entry is attested. The date of completion shall also be noted against the volume number in the ledger [Order 1160 (a)].

b) Any defect or error noticed in this examination shall be reported immediately to the Registrar, a certificate shall be entered in the following form, in the register book, thumb-impression register or file book, below the certificate prescribed by order 1153 (d) :-

"Certified that I have examined this register (file book) after completion and that it contains no defects (a report of the defects has made to the Registrar in No. dated the 19)."

On the receipt of the Registrar's Orders directing the rectification or noting of the defects reported by the Sub-Registrar, a certificate in the following form shall be added:—

"The following defects are noted here under the orders of the Inspector General/ Registrar, No. , dated the 19 :-

- (a)
- (b)
- (c)

For defects which have been noted at foot of the copy of the document under the orders of the Inspector-General/Registrar, No , dated the 19 :- see pages "

The fact that such examination has been made shall be recorded in the ledger prescribed by Order 1160 and when a report of defects is submitted to the Registrar, a reference to such report shall be entered in the last column of the ledger.

S.O.1158. (a) The completed volumes of registers and of File Book I shall be examined periodically by the registering officer in whose custody they are maintained. The examination of volumes other than those examined under order 1156 shall be minute; each page shall be turned over and particular care shall be taken to ascertain (I) whether the volume is intact, (2) whether the writing any where shows signs of fading and requires to be recopied, (3) whether the pages have in any way deteriorated or require

to be repaired, (4) whether there are palpable omissions or defects which have not been noted already and (5) whether the entries show any signs of having been tampered with.

Where the number of completed register book and thumb-impression registers is larger, the Registrars shall ensure that more volumes are prescribed each year for detailed examination so that the interval between two examinations does not normally exceed 6 years.

(b) A volume, the pages of which are crumbling and the handling of which is likely to result in further damage, shall not be subjected to the periodical examination contemplated by clause (a) in such a case the entry in the ledger shall be "Volume crumbling and therefore not examined".

(c) The completed volumes of thumb-impression books shall be examined periodically by the registering officer in whose custody they are maintained. The examination of volumes other than those examined under Order 1157 shall also be minute; each page shall be turned over and particular care shall be taken to ascertain whether the pages are intact, whether they have in any way deteriorated or require to be repaired and whether the entries show any signs of having been tampered with.

(d) The periodical examination of old registers contemplated by clause (a) shall not be done by a clerk acting for a Sub-Registrar in a short vacancy.

(e) All the completed volumes of register books and file volumes of register books and file volumes including thumb-impression registers in an office shall be examined, as prescribed in this order, once at least in every ten years.

Inspection of records in a District Registrar's Office

S.O.1159 (a) The results of the Registrar's inspection of the records of his own office (Chapter XXXIV) need not find a place in any of the registers maintained under these orders.

(b) Any examination of an old volume of the Registrar's office shall however, be recorded in the ledger prescribed by Order 1160.

Ledger

S.O.1160 (a) In each registration office there shall be maintained a ledger (form Regn. II-87) in which at least half a page be allotted for each volume of register books, file books [Registration Rules 13(i) and 115], files of photo prints and thumb-impression registers in the office, the volumes of each set of books being entered in serial order with the date of completion [order 1157 (a)].

(b) In larger offices it will probably be found necessary to utilize more than one volume of the ledger and In that event separate volume or volumes shall be devoted to Book 1.

(c) To each volume of the ledger shall be prefixed a table of contents, specifying the pages from which the entries regarding each description of registers commence.

S.O.1161 DEFECTS AFFECTING THE PRESERVATION, OF THE VOLUME are loose binding, torn covers, loose pages and the like. These shall be entered in a note book which shall be submitted to the Registrar at the time of his inspection The Registrar shall record his orders in this book.

S.O.1162 DEFECTS AFFECTING THE PRESERVATION OF THE ENTRY are fading entries, decaying pages, holes and so forth. These defects shall be reported to the Registrar for his orders and shall, on the Registrar's approval of the draft entries referred to in Order 1166 be noted in the ledger provided that when the entries in more than ten pages in a register are fading the entry in the ledger shall run to that effect, without specifying the pages, these details being noted in the book prescribed by order 1161.

S.O.1163 (a) DEFECTS APPERTAINING TO THE ENTRY ITSELF are shown in Appendix XXIV. They fall under three classes—

(i) those that should be rectified or noted after submitting a report and obtaining the orders of the Registrar;

(ii) those that should be rectified or noted by the Sub-Registrar without a report to the Registrar; and

iii) those that require no notice whatever.

(b) Details regarding these defects are not required in the ledger, but a reference to the report referred to in clause (a) (ij shall be entered in it.

S.O.1164. (a) The record in the ledger will thus comprise notes regarding defects falling under Order 988 and references to reports made under Order 1157 (c) and clause (i) of Order 1163 (a).

(b) Whenever a volume is examined and no defects falling under Order 1157, Order 1162 or Order 1163 (a) (i) are discovered, the entry in the ledger shall be as follows: in column(1) the date of examination, in column(2) "NIL" and in column(3) the signature and designation of examining officer.

S.O.1165 If in a register book there is no sufficient space at the foot of an entry for noting the defects referred to in Order 1163 (a), they shall be entered either on the back of the fly-leaf or on the back of the title page with a cross-reference at the foot of the entry thus:

"For defects, etc , see back of the fly-leaf/title page".

S.O.1166. As the ledger is a permanent record of great value, Sub-Registrars shall submit to the Registrar a rough draft of the entries they propose to make in it.

S.O.1167. Inspecting officer shall examine in detail some of the completed volumes of register books, thumb-impression books and file books in order to check the work of the officers in charge of the records, and they shall record their examination in the manner prescribed by Orders 1161 to 1164. They should avoid taking up for examination a register or book examined at a previous inspection, when there are books that have not been examined.

S.O.1168. (a) The examination prescribed by Order 1158 shall be so carried out as to ensure that each completed register or book is examined at regular intervals.

(b) The number of volumes to be examined in a calendar year shall be fixed by the Registrar with reference to the number of completed volumes existing in, and the amount of current work falling to, each office in the district.

(c) The Registrar shall watch the progress of the examination in the monthly report of progress of work received from sub-offices (Chapter XXXII).

S.O.1169 Every certificate or note entered under Order 1153, 1156, 1157 and 1163 shall be dated and signed by the Officer making it.

S.O.1170. (a) The report of defects submitted by Sub-Registrars to Registrars under 1156,1157, 1162 and 1163 shall be in Form Regn. 11-119.

(b) The Sub-Registrar shall submit the report to the Registrar without a covering letter and shall maintain no copy in his office. The Registrar shall pass orders and return the report in original to the Sub-Registrar and shall not retain in his office either a copy of the report or of the orders passed by him there-on

(c) If the Registrar is unable to pass immediately final orders on any point included in the report, he shall make the entry "Separate orders will be passed" in column (8) against the item, extract the item on another form and deal with it separately, giving the new form a separate current number. When orders of the Inspector-General are required on that item, this form with the extract shall be submitted to him without a covering letter and with the Registrar's recommendations or remarks in column (8). A similar procedure shall be adopted in all further stages of correspondence regarding the item.

Transfer of Records

S.O.1171. When transferring register books and other records under Registration Rule 195, the undermentioned instructions shall be observed :—

(a) Only such of the registers and books, the date of the last entry in which is prior to the date of the last inspection of the office by the Registrar, shall be transferred.

(b) The registers and books shall be examined by the forwarding officer and, if found to contain no defects other than those already noted in them, a certificate to that effect shall be embodied in the list forwarded with the books [clause (c)].

(c) The registers and books shall be packed in boxes secured and sealed and sent in charge of a responsible clerk with a detailed list [Form H-i) signed by the Sub-Registrar.

(d) A note of the transfer shall be made by the Sub-Registrar in the register of records against each of the records transferred.

(e) On receipt in the Registrar's office, the registers and books shall be verified with the list and entered in the list of permanent records, a separate opening being reserved for each class of records of each office.

(f) The Registrar shall then return the list to the Sub-Registrar with an acknowledgement of receipt. These lists shall be filed by the Sub-Registrar in a separate file which shall be preserved permanently.

Destruction of Records

S.O.1172. (a) Registrars are authorised to, sanction each year the destruction of records included in Appendices XXVIII and XXIX after the expiry of the period prescribed for their preservation. The destroyable records shall be destroyed within the first month of each year. Before acquittance rolls and pay bills are destroyed, the head of the office shall satisfy himself that the procedure in regard to the maintenance and verification of service books prescribed in Subsidiary Rules 6 and 12 under Fundamental Rule 74 (a) (iv) in Annexure II, Part III of the Fundamental Rules, has been followed.

(b) Each Sub Registrar shall submit to the Registrar of the district on the 1st October each year, a list in duplicate (Form 1-1) of records destroyable in the following January. An office copy of the list need not be kept by the Sub-Registrar. The Registrar shall after the list has been checked in his office, return the original with his orders entered in the column "remarks" and retain the duplicate in his office. The destruction of the records shall not take place unless the orders of the Registrar sanctioning the destruction have been received.

(c) No special sanction is necessary for the destruction or the sale of files of the District Gazette and the Fort St. George Gazette.

(d) A similar list of records to be destroyed in a Registrar's Office shall be prepared in December and approved by the Registrar.

(e) A portion of a book or a file shall not be proposed for destruction.

(f) The period of preservation shall be calculated with reference to the date of the last paper or entry in a book or file.

(g) The destruction shall, in a Registrar's Office, take place in the presence of the Joint Sub-Registrar and in a sub-office, in the presence of the Sub-Registrar.

(h) A note of destruction, signed and dated by the officer before whom the destruction takes place, shall be entered in the list mentioned in clauses (b) and (d).

(i) An Assistant acting for a Sub Registrar in a short vacancy shall not destroy records the destruction of which has been sanctioned by the Registrar under clause (a) but the destruction shall be deferred until after an officer of the grade of Sub-Registrar or Reserve Sub-Registrar assumes charge.

(j) Registrars shall place before the Inspector - General during his inspection of their offices, such confidential papers as they consider may be destroyed and obtain his orders.

(k) Every year a list of records of Administrative Branch in Registrar's Office to be destroyed should be prepared in the 1st fortnight of January and the records destroyed before the end of January, after obtaining District Registrar's sanction for the destruction. The list of records destroyed should be filed in a separate file after observing the formalities prescribed in the District Office Manual.

S.O. 1173: When a file of powers-of-attorney (Order 579) is to be destroyed, copies of appeal orders and judgments and copies of decrees received under section 39 of the Specific Relief Act, which prior to the year 1898 were filed in that file, shall be removed and stitched with brown cartridge paper covers affixing a label on the front cover indicating the nature of the record, and preserved permanently.

Production of Records in Court

S.O.1174. The rules issued for the safe custody of records or documents produced before civil and criminal courts from public offices are reprinted in Appendix XXX|V.

S.O.1175. (a) Whenever a register book is produced before a court, a letter shall be sent to the court inviting its attention to rule 76 (4) of the Civil Rules of Practice extracted below and requesting the speedy return of the book :

"On production of the document in obedience to the summons, the court, unless it thinks it necessary to retain the original, shall direct a copy to be made at the expense of the applicant, and shall with all convenient speed return the original retaining the copy." (b) before a record was sent to court on requisition the particulars of such record shall be entered in the register of records other than will sent to court maintained in form X 3.

(c) In respect of a record sent to court but not received back within six months from the date of its transmission, the Sub-Registrar or the Registrar as the case may be, shall remind the court for its return and continue reminding till it is got back, and enter the dates of reminders in the register of records other than will sent to court.

(d) The following is an extract from the proceedings of the High Court of Judicature at Madras, No P. Dis 238 of 1947, dated 24th June 1947 :---

".....The High Court therefore directs that the instructions in High Court Dis. No. 733 of 1906 for the safe preservation of the produced records while in the custody of the courts should be strictly observed and they should be strictly observed and that they should be returned, when no longer required, in a sealed packet through a responsible person of the court and not by post or by railway parcel".

4. In the case of documents other thin those specified in paragraph 3 above, production of documents should be withheld only when the public interest would by their disclosure be injured, as where disclosure would be injurious to national defence, or to good diplomatic relations or where the practice of keeping a class of documents secret is necessary for the proper functioning of the public service. Some High Courts have pointed out the circumstances under which no such privilege should be claimed e.g., privilege is not to be claimed on the mere ground that the documents are State Documents or are official or are marked confidential or, if produced, would result in parliamentary discussion or public criticism or would expose want of efficiency in the administration or tend to lay a particular department of Government open to a claim for compensation. The mere fact that the head of the department does not wish the documents to be produced is not an adequate justification for objecting to their production. The High Courts have also observed that refusal to produce documents relating to affairs of State implies that their production will be prejudicial to public interest. Consequently the reasons therefor should be given in an affidavit In form-1 at the appropriate place.

5. In a case of doubt the head of the department should invariably refer to higher authority for orders.

6. These instructions apply equally to cases in which Government is a party to the suit. In such cases much will depend on the legal advice as to the value of the documents, but before they are produced in court, the considerations stated above must be borne in mind, and reference to higher authority made, when necessary.

7. The Government servant who is to attend a court as a witness with official documents should, where permission under Section 123 has been withheld, be given

an affidavit in form No. I duly signed by the head of the department in the accompany form. He should produce it when he is called upon to give his evidence, and should explain that he is not at liberty to produce the documents before the court, or to give any evidence derived from them. He should however, take with him the papers which he has been summoned to produce.

8. The Government servant who is summoned to produce official documents in respect of which privilege under section 124 has to be claimed, will make an affidavit in the accompanying form No. II when he is not attending the court himself to give evidence, he shall have it sent the court along with the documents. The person through whom the documents are sent to court should submit the affidavit to the court when called upon to produce the documents. He should take with him the documents which he has been called upon to produce but should not hand them over to the court unless the court directs him to do so. They should not be known to the opposite party.

9. The head of the department should abstain form entering into correspondence with the presiding officer of the Court concerned in a regard to the grounds on which the documents have been called for He should obey the court's orders and should appear personally, or arrange for the appearance of another officer in the court concerned, with the documents, and act as indicated in paragraph 7 above, and produce the necessary affidavit if he claims privilege.

(Government of India, Ministry of Home Affairs, Judicial Notification No. 111/51, dt. 12-3-1954).

Form of Affidavit No. II

In the Court of...... Suit No. of 19 of 19

follows :-

*[Here insert the name, designation and address of the person making the affidavit]

LIST OF DOCUMENTS SUMMONED

I, therefore, claim privilege under section 124 of the Indian Evidence Act, 1872.

Solemnly affirmed at New Delhi etc., this day of 198... .

Sworn before me.

Secretary/Additional Secretary/Joint Secretary in the Ministry of or in the Department of

* * *

(Government of India, Ministry of Home affairs, Judicial Notification No. 111/51. dated 12-3-1954).

In the Court of

Suit No..... of 19.....

I do not, therefore, give permission to anyone under section 123 of the Indian Evidence Act, 1872, to produce the said documents or to give any evidence derived therefrom.

Solemnly affirmed at New Delhi etc., thisday of 198......

Secretary/Additional Secretary/Joint Secretary in the ministry of:

Sworn before me.

CHAPTER XXXIII

CORRESPONDENCE TELEGRAMS

S.O.1176. (a) State telegrams shall be sent as a general rule as. "ordinary" and messages shall be classed as "express" only in very urgent cases and where the despatching officer knows that the line is blocked and his message is sufficiently important to take precedence of ordinary traffic.

(b) Telegrams shall not be sent where the object can be attained without inconvenient delay by ordinary correspondence through the post.

(c) In framing telegraphic messages, special care shall be taken to avoid undue prolixity. Messages shall be expressed in as few words as possible, mere auxiliary or connective words which can obviously be filled in by the receiver being omitted. (G.O.No. 441, W, dated 7th April 1909)

(d) Reference to letters or telegrams previously sent or received shall be curtailed as under:---

"Your 32, 26 instant" meaning "your letter (or telegram or demi-official letter) No. 32 of the 26th instant."

The subject matter of a telegram or letter the reference number of which is quoted; shall not be stated in addition to the reference number unless the telegram is so short that the omission of a description of the subject would be likely to cause confusion.

(e) Familiar contractions such as *re' 'reed ' 'para' 'tempy. jt. or recognized designations such as 'R.O.' 'S.R.' 'H.C ' shall be used and special attention shall be given to the use of the telegraphic addresses registered by the Telegraph Department for use in India.

(f) The same message shall not be repeated to a number of different persons except in cases of absolute necessity.

(g) In the case of returns which it is absolutely necessary to send by telegraph, a stereotyped form shall be prescribed in which the requisite information can be conveyed in the smallest number of words.

S.O.1177. The abbreviated address "REGISTAMPS" shall be used in all state telegrams intended for the Inspector-General of Registration.

S.O.1178. Telegrams of a personal nature regarding applications for leave, appointments and other matters shall not be sent at the expense of the State.

Correspondence with Officers of other Departments

S.O.1179. (a) Save as provided in rules or orders issued by the Inspector-General or by the State Government, no Government servant may address directly any superior

authority in writing other than the one to which he is immediately subordinate in any matter relating to the official duties or affecting him personally at a Government servant.

Every application by a Government servant for an appointment or promotion shall be sent through the proper channel.

(c) Sub-Registrars are prohibited from addressing district officers of other departments, either directly or through the Registrar. If a Sub-Registrar has any representation to make as regards the action of a district officer of another department or of any of his subordinates or of others over whom the district officer may exercise control, he shall report the facts to the Registrar and it is for the latter to deal with the matter.

(d) This ruling does not apply to correspondence relating to functions of Sub-Registrars outside their ordinary duties such as those of a Special Magistrate, and the like, in regard to which they may correspond direct with their immediate superior in the department concerned.

(e) In addressing officers of other departments, the official letter form shall be adopted.

S.O. 1180. The procedure relating to correspondence between officers of this department and the officers of the Governments of adjoining States is contained in G.O.No. 373, Public (political), dated 19th September 1950. [See Order 608 (c)].

S.O.1181. Registrars and Sub-Registrars shall in no case address the State Government or the Government of India or any of the representatives of the Government in other countries, directly. Correspondence in such cases shall be carried on only through the Inspector-General.

Form of Communications

S.O.1182. The paper on which communications are sent to the Inspector-General shall be 13 inches in length and, ordinarily, 8 1/2 inches in width; in cases where wider paper is found to be necessary, the width shall be some multiple of 8 1/2 inches. Enclosures shall be on paper of similar quality and size, except where there is special cause for following a different course (e.g., a sketch, a plan or an original enclosure).

S.O.1183. All orders, references and letters and enclosures there to shall be typed or written on both sides of the paper and care shall be taken to ensure that each sheet of paper is utilized to the fullest extent possible.

S.O.1184. At the head of communications, both official and demi-official, issued by any officer, there shall be entries indicating his official designation and postal address including his post-box number (if any). In the case of an officer in Hyderabad who has

no post-box number and whose office is in a private building, the name or number of the house and the name of the road or street shall be included in the postal address. The same rule applies to the case of an officer in a private building in a large town in the mufassal, if delivery is not taken, of the officer's letters at the post office. If letters intended for the officer are not delivered direct from a head office, the postal address shall include the name of the sub post office or branch post office from which his letters are delivered as well as the name of the head office (a list of head offices, sub-offices and branches will be found in the Post and Telegraph Guide). When the telegraph office is not the same as the post office, the telegraph office shall also be entered Where an officer has an abbreviated telegraphic address or a telephone number, these shall also be given at the head of the communication.

S.O.1185 (a) For any communication that is too long for a post card but not long enough to cover both sides of a full sheet (13 inches X 8 1/2 inches), half sheets (6 1/2 inches X8 1/2 inches) shall invariably be used.

(b) Extravagant spacing (i) in writing, (ii) in ruling and (iii) in typing, shall be avoided. If this is done, half sheets will often suffice where a full sheet would otherwise be used, where it will result in saving a half sheet of paper or more. Communications shall be typed with a single instead of a double space between the lines.

(c) Where a circular letter will not occupy more than half a page of foolscap size, two copies of it shall be typed or written on the stencil paper one on the upper and the other on the lower half. Care shall be taken to see that copies from the cyclostyle machine are not wasted by being allowed to become smudged and blotted owing to defective inking.

(d) Country-made manifolding paper shall be used where the number of copies required does not exceed four.

(e) The retention of office copies of correspondence shall be avoided wherever possible (especially when communications are sent on a printed form). When communications identical in form and differing only in detail have to be issued frequently, an office copy need not kept, it is then necessary only to enter on the paper under disposal a note thus : "Replied in Form No. 2", any important details, e.g. date of issue, date of hearing, etc., being specified therein.

S.O.1186. Papers shall be folded and creased as little as possible. Lengthy communications or those accompanied by large files or numerous enclosures shall be sent through the post unfolded and, when necessary, between thin card-boards.

S.O.1187. Plans, maps and similar documents which would be damaged by folding shall be despatched in tin tubes or cases. Each plan or map shall be provided with an

inside wrapper in addition to the outer wrappernot necessarily of the length of the plan or the mapindicating the office from which it is sent and the number and date of the letter to which it forms an enclosure.

S.O.1188. Petitions and applications relating to the private interests of public officers such as leave, pay, transfer, leave allowances, fund subscriptions, permission to leave headquarters and analogous matters, shall be written on private paper except in cases where printed forms for the purpose are supplied by the department.

S.O. 1189. When, owing to lack of printed forms, it is necessary for an officer to submit a report or a return on a manuscript form, the footnotes in the printed form need not be reproduced; nor when printed forms are used need footnotes be corrected, provided that in all cases the instructions contained in the footnotes are complied with.

Arrangement of Papers

S.O. 1190. The arrangement of the papers submitted to the Inspector-General shall be regulated by the following instructions :-On the top of the file shall be the docket sheet (Form C.F. 7), the following entries in which shall be filled in by the despatching office-(i) subject, (ii) number, (iii) station, (iv) date, (v) name, (vi) designation, (vii) enclosures, the remaining entries being left to be filled in' by the Inspector-General's office. The letter shall be commenced on this sheet. After the letter, and wherever practicable on the same sheet as that on which it concludes, shall be commenced the enclosures which shall be typed or written continuously, each enclosure being given a Roman number and a distinct heading.

The whole file shall be connected by a single tag running through the top left-hand corner. The ends of the tag shall be left free and shall on no account be tied.

S.O.1191. Separate docket sheets shall not be attached to communications nor shall dockets be typed or written on the back of communications. The docket or title shall come after the word "Sir" and before the body of the letter (Order 1217).

S.O.1192. When returning an original communication referred to him for remarks, the officer replying shall ensure that no change is made in the arrangement of papers in the file sent to him and shall treat his reply as a fresh communication tagging it after the original (referred) communication.

S.O.1193. The original or copy of any official communication which may accompany a file returned or submitted unofficially by an officer shall be on separate sheets, distinct from the notes.

S.O.1194. When enclosures are returned by an officer to whom a reference has been made, these enclosures shall be placed together, in the order in which they are received,

S.O.1195. When a file is voluminous, it may be broken up into two or more portions. Enclosures which are of such a nature that they will not readily lie in book form (e.g., sketches and plans) may be kept separate.

S.O.1196. When enclosures to a communication are sent in a separate packet, either a sheet shall be attached at the top of the file giving the number and date of the communication to which they refer and the office from which it issued or the number, date and office shall be entered on an inner wrapper.

S.O.1197, Statements or annexures accompanying a communication shall be numbered clearly at the head of the first page, thus....

Contents of Communications

S.O. 1198. Communications addressed by a Sub-Registrar to a Registrar and by a Registrar to the Inspector-General shall be by letter in the first person. Endorsements in the third person are permissible in trifling cases and tabular statements may be forwarded under the signature merely of the sending officer and without a covering communication.

S.O.1199. Registrars shall adopt the form of official memorandum in communications to Sub-Registrars.

S.O.1200. The name as well as the official designation of an officer shall be set out at the head of every letter, memorandum or proceedings issued by him or from his office, irrespective of any signature which may be added by procuration at the end and of the authority or person to whom it may be sent.

S.O.1201. Communications shall be complete in themselves and independent of enclosures. Enclosures of importance can be forwarded, but merely for possible reference on points of detail. An exception to the rule here given will be where the case is simple and contained in a few words and where a brief covering letter or endorsement sets out matter with sufficient clearness.

S.O.1202. In submitting separate reports on matters arising from the inspection notes of the Inspector-General, it is not necessary to include extracts of the remarks in

question. So also in reporting on other matters, copies of papers which are known to be in the Inspector-General's office shall not be submitted. Matters arising out of the inspection reports of Registrars are governed by Order 1445.

S.O.1203. (a) Correspondence shall be condensed as much as possible.

(b) When a Registrar has to submit views based on those of various subordinate officers, a brief precis of the latter shall accompany the letter written to the Inspector-General. Such precis can conveniently be in a tabular form. The Registrar's letter shall summarize the remarks and suggestions of Sub-Registrars and shall contain such recommendations as may seem expedient or best adapted to the circumstances of the case.

S.O.1204. When an officer or subordinate of the department is first mentioned in a communication, his name and number in the latest establishment list shall be entered immediately after the designation, e.g., "The Sub-Registrar of Tirupattur, Sri K. Nagamani Mudaliar (354)" "Assistant Sri V. Narayanaswami Nayudu (13)".

S.O.1205. In submitting an appeal or other representation from an assistant the Registrar shall forward the personal file of the clerk along with his report.

S.O.1206. When plans are sent as enclosures to communications, their distinguishing numbers such as "C.D. 134 of 1912" shall be quoted in the communications themselves and in the list, if any, of enclosures.

S.O.1207. Separate letters shall be written on distinct subjects.

S.O. 1208. General questions shall not be raised in periodical reports.

S.O.1209. When application is made for financial sanction of any sort, the code or written authority shall, wherever possible, be quoted.

S.O.1210. Such previous correspondence as has taken place on the same subject shall be quoted by date and number. In addressing the Inspector-General, subordinate officers shall quote the numbers and dates of his proceedings where they have been communicated to them, in preference to quoting their own letters included in those proceedings.

S.O.1211. When correspondence has passed in original between officers, care shall be taken to ensure that the previous correspondence accompanies any further communication on the same subject.

S.O.1212. When a Circular or Order which has appeared in the Registration Gazette is quoted, a reference to the Gazette shall be added in brackets, e.g., "Rule VIII in Circular 54 of 1912 (R.G. II, 113)."

S.O.1213. All enclosures in languages other than English shall be submitted with English translations. The translations shall be submitted on separate sheets.

S.O.1214. Dates shall ordinarily be given by the calendar year. If it is necessary to give a date according to the fasli or other year, the corresponding date in the calendar year shall also be mentioned.

S.O.1215. Officers shall adopt an intelligible signature.

S.O.1216. The abstract on the docket sheet shall state the purport of the letter and not merely indicate its title-subject.

S.O.1217. Letters shall commence with a brief preamble indicating the previous correspondence on the subject, thus :—

"Sir, Your (or my) 352 Off., 20th May 1920-Sub-Registry Office, Cherukupalle-Improvements".

The matter appearing in the preamble shall not be repeated in the body of the letter. Where a letter form provided with space for a docket is used, the subject shall be indicated in the docket (Order 1216) and need not be repeated in the preamble, which will in such a case include only the number and date of the previous communications.

S.O.1218. (a) The spaces in the docket form which are intended for the entry of the subject of a communication in the office of despatch and for the dates of receipt and of registration in the office of receipt, shall not be obliterated by impressions of date stamps or other entries.

(b) The top right-hand corner of the first page of a communication is utilized for making the current number [Order 1252 (b)] and shall accordingly be kept free of impressions of rubber stamps.

(c) If a communication is 'Urgent' or 'Very Urgent', it shall be so marked boldly on the first sheet.

S.O.1219. When communications from other officers are transmitted, the transmitting officer shall, except in cases mentioned in Order 1220, commence his endorsement immediately below the signature of the forwarding officer continuing the endorsement, if necessary, on sheets attached to the original communication.

S.O.1220. In the case of petitions addressed to Government, appeals and applications addressed to the Inspector-General and applications addressed to other departments, the endorsement of the forwarding officer shall be written not on the petition, appeal, or application itself, but on a separate sheet attached thereto.

S.O.1221. Petitions to the Inspector-General from Assistants for promotion shall be in their own handwriting and not typewritten.

S.O.1222. (a) In spelling the names of villages not appearing in the lists of the Revenue Department (Order 204), the transliteration table in Appendix-XXIII shall be followed.

(b) The spellings adopted in the departmental lists for the names of registration offices and of officers, shall be adhered to.

Dates of Communications.

S.O.1223. A Communication shall be numbered or dated until it is ready for despatch.

S.O.1224. In every proceedings, letter or reference, the number and date of the communication shall appear clearly at the head thereof.

Address of Communications

S.O.1225. In all official correspondence the undermentioned honorifics shall be prefixed to names of persons :-

	Men	Women
Muslim	Janab	Begum
Europeans and Anglo- Indians.	Mr.	Miss or Mrs., as the case may be.
All others including Indians.	Sri	Kumari or Srimathi, as the case may be.

No suffixes, e.g, "Sahib" and "Sahib Bahadur" need be added to the names of Muslims.

[G.Os. Ms. No. 2908, Public (Miscellaneous), dated 30th August 1949 and Ms. No. 4448, Public (political), dated 6th December 1950].

S.O.1226. Official correspondence which is not of a confidential nature shall be addressed to the officer for whom it is intended by his official designation only, without mentioning his name.

S.O.1227. It is only on very rare occasions that it is necessary to place confidential papers under double covers; and when this is done, the inner cover shall be sealed, marked "confidential" and superscribed with the name only of the addressee and the outer cover addressed in the manner prescribed by Order 1226. Generally, it will suffice if the cover in which a confidential paper is despatched, is addressed by the sender himself, superscribed with the name as well as the official designation of the addressee and with the word "Personal" at the top left-hand corner of the cover, the additional precaution may be taken of sending the cover by registered post in special cases.

S.O.1228. In cases where a Registrar transmits a communication to the Inspector-General through another officer, e.g., the Accountant-General, the words indicating such transmission shall be entered in red ink immediately below the entry of the designation of the Inspector-General.

S.O.1229. A demi-official cover shall ordinarily be addressed to the officer for whom it is intended both by his name and by his official designation. Should the officer addressed by name have vacated his appointment, his successor or locum tenens shall open such a cover and deal with the communication enclosed, if he is competent to do so. If not competent, he shall return it to the sender with an intimation to that effect and shall treat any information thus obtained as confidential.

S.O.1230. A demi-official communication which is intended to be opened by the addressee and by no one else shall be addressed to him by name, his official designation being omitted. If he has vacated his appointment and such a communication is delivered to his successor or locum tenens, it shall be forwarded to him direct if his address is known and, if not, it shall be returned to the sender.

Copies of Communications

S.O.1231. In communicating a proceedings or an order to a subordinate or a petitioner, a full copy of such proceedings or order shall not be transmitted but only the purport or so much of the text as may bear immediately on the case on hand.

S.O.1232. Whenever a copy of an order signed "By order" or "For" is communicated by the receiving office to another office, the words "By order" or "For" and the name of the officer who signs "By order" or "For" shall be omitted and the name of the head of the office from which the order issued with his designation, preceded by the word "Signed" shall be substituted in their place.

S.O.1233. A duplicate copy of every order of the Inspector-General which is likely to be communicated by the Registrar to a single Sub-Registrar will be forwarded to the Registrar along with the signed copy of the order. The duplicate copy shall be utilized for communication to the Sub-Registrar.

S.O.1234. A copy of an official communication shall not be granted to a private individual except with the previous sanction of the higher authority.

Covers and Postage

S.O.1235. The papers sent in a cover shall, as far as possible, be so folded as to be of the same size as the cover itself. The transmission of a small packet in a large cover, besides involving waste as regards both stationery and postage, renders the packet liable to damage in transit.

S.O.1236. Small envelopes shall be used for communications on half sheets and such envelopes shall be indented for freely and the demand for large envelopes reduced correspondingly.

S.O.1237. When the papers to be sent do not exceed 6 sheets of foolscap, the pages shall be folded in four, breadthwise, and placed in a suitable envelope. When communications exceed 6 sheets, the paper shall be folded in two, lengthwise, and a cover of suitable size shall be used.

S.O.1238. The paper covering ream packets supplied from the Stationery Stores shall be used for packing purposes and for covers of registers. (GO No. 600, Financial, dated 17th July 1918).

S.O.1239. (a) The undermentioned communications shall be sent service paid :-

(i) notices to parties to take back documents and other communications directly connected with the registration of documents and with searches, such as a letter to a party claiming additional fees or requesting him to take steps to enforce the appearance of an executant or to furnish information regarding the ownership of property mentioned in a search application (in most cases it should suffice to send such communications on post-cards);

(ii) applications for general searches and encumbrance certificates from one office to another when the search has to be made in the records of more than one office; and

(iii) correspondence relating to processes forwarded from one office to another.

(b) The postage on the undermentioned communications shall be levied from the party concerned :-

(i) notices sent to a village munsif in connexion with the registration of a document;

(ii) commission orders and interrogatories [Registration Rule 46 (i)] transmitted to other officers by post for execution and those retransmitted after compliance:

(iii) intimations of revocations of powers-of-attorney sent to other offices, under Registration Rule 55 (ii) (b).

The postage should be ledgered in Account B and remitted into the treasury under the head "other receipts," the communications being sent service paid.

(c) The undermentioned records required by private parties to be sent by post shall ordinarily be sent "Service unpaid"—

(i) certified copies of entries in register books, depositions and other miscellaneous records; and

(ii) encumbrance certificates.

If, however, the parties specifically require that they should be sent by registered post, the request may be complied with, following the procedure prescribed in Rule 111.

The postal charges levied shall be ledgered in Account B, the number to be entered in column 1 thereof for this item being the last serial number, with the letter 'a' affixed.

S.O.1240. Petitions and applications relating to the private interests of public officers (Order 1188) shall be treated as private communications and postage for their transmission shall be prepaid, accordingly; but any such petition or application when transmitted by the receiving officer to a higher authority shall be treated like any other official communication.

S.O.1241. Postal articles forwarded "Service unpaid" shall be as light as possible, both with respect to the paper on which they are written and the covers in which they are enclosed.

S.O.1242. All officers shall refer to the postmaster concerned before paying postage demanded as due on an official article in any case in which an alteration or erasure in the entry in figures of the amount due is not supported by the signature in full of the postmaster or other duly authorised officer of the post office of delivery.

(GO. Ms. No. 515, Financial, dated 8th December 1910).

S.O.1243. With a view to secure economy in postage charges,-

(a) monthly returns, periodical statements and similar communications which are not of the nature of personal correspondence shall be sent by packet post; the reviews on accounts and statements shall be sent in a closed cover and the accounts and statements shall be transmitted by separate packet post as enclosures; answer papers in departmental examinations shall be sent as registered parcels; inspection reports of registration offices should always be sent in closed covers by registered post;

(b) post cards shall be used freely for brief communications and nil returns; reports and returns for which forms provided with a flap have been prescribed or which are printed on cards shall be posted without a cover, but it shall be ensured that, when there are other papers also to be despatched to the same addressee, post-card forms and forms with flaps are despatched in the same cover and not posted separately;

(G.O. No. 641. Financial, dated 2nd August 1918)

(d) time pieces, rubber rollers, and packets of forms shall be sent from offices at stations on the railway by railway parcel when it is cheaper to do so;

(e) wherever practicable, more than one cover shall not be despatched to the same officer on one and the same day;

(f) acknowledgement for articles sent by post shall not be called for, especially if the articles are registered. An advice of despatch shall be issued as regards each article or consignment and it shall be the duty of the addressee to make inquiries in case any article do not reach him within a reasonable time;

(g) any communication intended for the Inspector-General which is of an urgent nature or which falls under the category of a periodical report or return shall be submitted as soon as it is ready for despatch, special attention being paid to distinguish between papers which are urgent and those which are of a routine character.

Postage Accounts

S.O.1244. Service stamps shall be brought to account in the despatch register as soon as they are received. The postage account in the register shall be totalled in ink on the completion of the entries on each page and initialled with date by the registering officer. The balance of stamps shall be struck whenever a fresh supply is received and this shall be verified by the registering officer with the actual balance.

S.O.1245. Stamps of various denominations shall always be kept in stock according to the needs of each office and the smallest number of stamps shall be affixed to postal articles and state telegrams.

S.O.1246. (a) Service postage stamps shall be used with due care. Stamps in excess of the required value shall not be affixed to letters despatched. The tapals shall be weighed properly and correct value of the stamps shall alone be affixed.

(b) When stamps are borrowed from or lent to other offices and returned, there should be cross references against the receipt and the expenditure so that it is possible to identify each item of borrowing with the particular item of return.

S.O.1247. The work of the depatcher shall be checked by surprise frequently:-

(a) In Sub-Registry Offices:- The Sub-Registrar should check the value of stamps affixed to covers and the actual weight of the covers once atleast each week by surprise. A register should be maintained to record the result of the checking and the date of check.

(b) In District Registrar's Offices:- The instructions in paragraph (a) above, will apply to the District Registrar's Offices also, the officer who has to do the checking being the Asst. to District Registrar or the Senior Joint Sub-Registrar in case there are two or more Joint Sub-Registrars in a District Registrar's Office.

Correspondence in Registrar's Office Registry of Correspondence

S.O.1248. Periodical reports and statements and all communications which are registered in the periodicals registers under the standing orders [e.g., certificates of transfer of charge, reports of private attendance clauses (vi) and (vii) of Order 1257] and bills shall be kept distinct from ordinary correspondence. All other correspondence shall be classified under the following branches:-

	Branch	Abbreviation
1.	Officers and establishment, Registrars, Sub-Registrars and Assistants	Est.
2.	General, furniture, stationery, books and forms	GI.
3.	Jurisdiction and buildings	Off.
4.	Impounded documents	L
5.	Chit Funds	С
6.	Births and deaths	B.D.
7.	Societies	S
8.	Marriages	Μ

The classes of papers falling under each of the branches is exhibited in Appendix XXV. The class "General" shall include all correspondence which does not fall under any of the other branches.

S.O.1249. (a) On the receipt of a communication, the branch to which it belongs shall be marked distinctly on the uppermost sheet by the Registrar or the Joint Sub-Registrar. All papers that require to be registered with reference to Appendix XXV shall be registered in the respective current registers by a clerk who does not deal with them and shall be handed over to the concerned clerk after obtaining their signatures in column 9 of the current register (C.F. 222) against the respective entries. The latter shall thereafter make the necessary entries in the current register regarding the several stages the papers pass through and shall be held responsible for the papers so received by them.

(b) (i) The office date stamp shall be impressed on the undermentioned papers when they are received:-

(1) all correspondence;

(2) applications and petitions;

(3) receipts produced by parties when taking delivery of documents;

(4) all records received for filing in File Book 1; and

(5) challans received back from the treasury after remittance.

(ii) The registering officer shall keep the stamp under lock and key and always affix it himself.

(iii) The stamp shall not be impressed on documents presented for registration or attestation.

S.O.1250. Eight correspondence registers shall be maintained:-

(i) Five current registers (Form CF. 222) with the heading of column 1 corrected as "current number of back paper, for registering correspondence falling under six of the eight branches, viz., items (1) to (3) and (5) to (7) mentioned in Order/items (5) and (6), i. e., C and B.D. being ledgered in a single current register.

(li) Impounded documents register (Form Registration II, 39) for ledgering documents received for adjudication by the Registrar.

(iii) The 'Periodicals Register' (Form C.F. 2) for periodical reports, return, estimates and indents, inspection reports relating to sub-offices, reference issued to three or more Sub-Registrars in a district or other officers, certificates of transfer of charge and acknowledgements of permanent advance from Sub-Registrars.

(iv)The 'Bills Register' (Form C.F. 53) for bills for pay, travelling allowance, contingencies and refunds.

S.O.1251. (a) Papers that require to be registered both in inward and outward and those that do not, are detailed in Appendix XXV. Papers of purely opemeral importance and papers of the classes mentioned below connected directly with original registration shall not be registered.

- (i) Applications for casual leave from members of an office establishment.
- (ii) Applications for -
 - (a) certificates under section 16 of the Stamp Act,
 - (b) copies,
 - (c) private attendance,
 - (d) searches.

(e) summons or other process and the original of such summons or process received back after service,

(f) transfer of revenue registry including notices of transfer to local authorities and to landholders (Chapter XVII).

(iii) Chalans accompanying remittances.

(iv) Communications transmitting fees and replies thereto.

(v) Correction slips to books and forms.

(vi) District Gazette.

(vii) Andhra Pradesh Gazette.

(viii) Invoices.

(ix) Memoranda forwarding applications for transfer of patta and notices to Revenue Officers, notices to local authorities mentioned in Orders 700, 701 and 708 and intimations regarding endowments to religious institutions mentioned in Order 1410 and the acknowledgments therefor.

(x) Notices to parties to claim back documents.

(xi) Petitions

(a) of appeal for registration and petitions directly connected with such appeals, such as those for adjournments for filling documents, for inclusion of additional respondents or for execution of decrees,

(b) protesting against registration.

NOTE:- Any replies to such petitions when sent by post or through messengers shall be entered in the current and despatch registers.

(xii) Postal money order and railway receipts and other acknowledgments which are filed as receipts.

(xiii) Registration Gazette.

(xiv) Yadasts forwarding copies and memoranda under sections 64 to 66 of the Act and their acknowledgments in the office of issue.

NOTE :- Such Yadasts shall be registered in the receiving office.

(b) Communications registered in the periodicals and bills registers are treated as distinct from ordinary correspondence (Order 1248) and shall not be entered in the correspondence registers [Order 1250 (i)].

S.O.1252. (a) The papers registered in each of the registers mentioned in Order 1250 (i) shall each have a separate set of serial numbers commencing with the calendar year and the branch shall be denoted by affixing the abbreviation mentioned in Order 1248 to the current number, e.g., 752-Est. 935-GI., etc. The paper shall always be so quoted.

(b) The current number with the abbreviation for the branch shall be marked boldly in red ink on the top right hand corner of the first page of the current.

(c) All calls from the Inspector-General and from superior officers of other departments such as the Collector and all replies to references regarding the same shall be entered in red ink in the current register.

S.O.1253. When a reference is of a general nature and the replies are booked in the periodicals register, the reply currents need not appear in the current register, a reference to the page of the periodicals register being entered in column 9.

S.O.1254. When money or other articles of value are received with a letter, the amount of money or the description of the article shall be specified briefly. When an enclosure to a letter is received subsequently, the entry in column 4 of the current register shall specify also the date on which the enclosure is received.

S.O.1255. Papers of a confidential nature shall be registered in Registrars' Offices in the ordinary current register, the word 'confidential' being noted in column 4 without the purport of the current.

S.O.1256. (a) Entries of back and further papers shall be made in columns I and 9 respectively and shall be made not only in cases where the papers stand in the relation of reference and reply but also wherever such a course is likely to facilitate reference, e.g. grant of leave and subsequent extension. In the case of replies to references involving entry of back number in column I, the catch word only of the subject and not the full purport shall be entered in column 4 against the current number of the reply.

(b)(i)Column 3 with the heading 'date of receipt by assistant in the current register shall be utilized for noting the date of receipt of the current in the office.

(ii) The headings in columns 5 and 6 shall be ignored and the space available thereunder utilized for the entries to be made in column 4 (title) or for the signatures of the assistants referred to in Order 1249 (a), as the case may be.

(c) The number of enclosures accompanying a current shall be indicated in red ink in column 4.

S.O.1257. (a) Two periodicals registers shall be maintained one by the accounts branch for periodical reports and returns relating to that branch and the other by the correspondence branch for all other periodical returns and reports.

(b) Registrars who have more than one revenue district in their charge shall maintain a separate bills register for each revenue district.

(c) In the periodicals and bill registers, separate openings each sufficient to contain the entries for two or three years shall be provided for each kind of periodical returns or bills, and the various periodicals and bills shall be distinguished by abbreviations which shall be entered in the case of periodicals in column 1 of the periodicals register, and in the case of bills, at the head of each page of the bills register e.g., Pr. for reports af progress of work, C for contingent bills, and so on.

(d) Each kind of periodical or bill shall receive a separate series of receipt numbers commencing with the calendar year and the abbreviation shall be prefixed to the serial number of a paper, whenever it is quoted.

(e) In each opening in the periodicals register, the names of the sub-offices in the district shall be written out in alphabetical order in column 2 for each period for which the return is due and only one serial number shall be assigned in column 1 for the

returns of all sub-offices for the same period; for example, the reports of verification of stock of stationery for the first quarter of a year should all receive the number 1 with the abbreviation "St." e.g., St. 1 those for the second quarter, St-2 and so on; reports of progress of work for January, Pr-1, for February, Pr-2 and so on.

(f) Certificates of transfer of charge received by a Registrar shall not be entered in the current register, but at the commencement of each year a few openings shall be reserved for such reports in the periodicals register, the certificates being entered therein in the order of their receipt.

(g) Reports of private attendance shall be entered in the periodicals register in the order of their receipt, an opening being set apart at the beginning of the year for such reports.

(h) In the bills register, an additional column, column 14, with the heading "date of return from Sub-Registrar with acquittance" shall be opened in the openings provided for travelling allowance bills for noting the date of receipt of the copy of the travelling allowance bill with acquittance.

(i) Applications for additional allotments, supplemental indents, applications for employment of temporary section writers and application for posts of assistants and menials do not fall under the category of periodicals and should not be ledgered in the periodicals register.

S.O.1258. (a) In the bills register, each bill for travelling allowance and each contingent or refund bills shall be assigned a separate serial number.

(b) In the case of pay bills, the names of all sub-offices shall be written out alphabetically on the first working day of each month and, a single number shall be allotted to all pay bills for that month. Each supplemental bill shall, however, be given a separate serial number.

S.O.1259. In order to facilitate reference, the periodicals and bills registers shall be prefaced by a table of contents.

S.O.1260. Registers in which there are unused pages shall not be discarded at the end of the year and new books opened. They shall be kept in use till all the pages are utilized.

Disposals

S.O.1261. (a) The number assigned to a communication in the receipt register shall also be the number to be assigned to any reference or final order issuing on that paper.

(b) When all communication has issued from an office, the requisite entries shall be made in columns 8 and 11 of the current of a final disposal and in column 8 in the case of a reference. Where the communication is sent in original, the letter '0' shall precede the entry of the date in column 8 or column 11, as the case may be and a very brief abstract of the order shall be entered in that column in addition to the date of actual despatch being noted within brackets below the date of disposal. In the case of other final disposals, the symbol 'F' and 'T' (Orders 1264 and 1283) shall be affixed to the date entered in column 11.

(c) When the final disposal of a paper take the form of the order 'Recorded' and is not communicated to any officer, or 'Filed', as In the case of papers placed in a file book, the word 'Recorded' or 'Filed', as the case may be, shall be entered in column 8 and the date of recording or filing, in column 11.

S.O.1262.(a) When a communication emanates from the office itself, it shall be assigned a number in the appropriate receipt register along with the papers received in the office.

(b) If such a communication relates to the current register, the purport will show whether the communication is a reference or is final, the abbreviation 'Ref' being entered in column 8 and the symbols 'F' or 'T' as the case may be, in column 11, and column 9 will be filled in if and when a reply is received.

(c) If the communication relates to the periodicals register, column 9 will show the date of preparation of the return, column 10, the date of final checking by the assistant with his initials and column 12, the date of despatch of the return to the Inspector-General or other officer; columns 3, 8 and 11 will be blank.

(d) For a similar paper in the bills register, column 4 will show the date of preparation of the bill, column 6, the date of checking by the assistant with his initials, and column 11, the date of despatch; columns 7 to 9 will be blank.

(e) When a return or a bill is returned by the Inspector-General or a treasury officer with an objection or a reference, the date on which it reaches the Registrar's Office shall be entered in column 9 of the periodicals register or in column 4 of the bills register, as the case may be, below the original date, and the requisite entries shall be repeated in the subsequent columns against the original entry.

S.O.1263. In order to ascertain the amounts expended and the amount available for future expenditure under travelling allowance, the total allotment granted from time to time for the district shall be entered at the head of each page relating to travelling allowances in the bills register and a running total of the amounts in column 3 shall be carried forward from page to page for the official year. Where the amount for which a bill is finally passed differs from that noted in column 3, the amount passed shall be

entered in red ink below the amount claimed and the amount passed shall alone be recognized for the total.

S.O.1264. (a) In order to ensure the correct classification of disposals, the officer who passes a draft shall be held responsible for ensuring, that there is entered at the head thereof in the form of a fraction (i) the abbreviation of the branch concerned (Order-1248) and (ii) the classification of the disposal i.e., whether retainable for forty years - for this the symbol 'F' shall be used— or for twelve years- for which the abbreviation shall be 'T', or a reference - which shall be abbreviated as 'Ref' e.g., Est./F, Off./T, Gl./ Ref., and the entries in columns 8 and 11 of the current register shall be made in accordance therewith.

(b) In the case of correspondence such as that relating to rectification of defects and errors in register books, which is filed in a file book and preserved permanently, the symbol 'P' shall be entered as denominator to denote the classification of the disposal.

S.O.1265. All communications issued from a Registrar's camp for which a number cannot be entered under the foregoing rules shall be temporarily numbered as 'A', 'B', 'C' etc, and when the office copy of the communications reaches the Registrar's Office after issue, it shall be assigned a number under the foregoing rules.

When such a paper is referred to subsequently, the letter given in camp the number given at headquarters shall both be quoted, thus: A (205-Off), B (447-Est), etc.

Despatch Register

S.O.1266. The despatch register (Form C.F. 18) is common to all papers.

S.O.1267. (a) As laid down in Order 1261 separate disposal numbers shall not be assigned to papers issuing from an office. These disposal numbers shall be the current number or periodicals register number, or bills register number and they shall be entered both on the original of the disposal and on the fair copy and in the despatch register.

(b) The date to be assigned to a disposal is regulated by Order 1233 and the date of despatch shall always be entered on the office copy.

(c) In the case of invoice and similar communications for which books with counterfoils are used, no entry shall be made in the current register, but the issue number shall be the number of the counterfoil. When the counterfoils are not numbered serially in print, a separate annual series shall be maintained on the counterfoil. The entry in the despatch register shall be in the following form -

"Memo. 24- Doct. 3512", 'Invoice 23' 'Patta Memo. 15'.

(d) Notices to claim back documents shall not be entered in the current register, but the entry in the despatch register shall be in the form 'Notice to claim doct. 2412.'

S.O. 1268. When money is sent through an attender with or without a covering letter or chalan, the amount shall be specified in the despatch register.

S.O. 1269. There is no objection to the maintenance of two despatch registers, one for despatch by cost and the other for local delivery.

Treatment of Correspondence

S.O. 1270. Whenever a petition or similar paper is forwarded for report to a Registrar by the Inspector-General and a report from a Sub-Registrar is deemed necessary, the paper shall, save in exceptional cases, be transmitted in original to the Sub-Registrar, no copy being retained in the Registrar's Office. On receipt of the report from the Sub-Registrar, the petition or other paper shall be submitted to the Inspector-General, in original, along with the original of the report of the Sub-Registrar.

This rule applies also to enclosures to reports, in regard to which the rule that papers in a local language shall be accompanied by English translations shall be observed.

S.O.1271. A report submitted by a Registrar to the Inspector-General regarding the conduct or work of a subordinate shall be accompanied by the whole file of correspondence in original, including the explanation obtained from the subordinate concerned with translations of enclosures whenever necessary and copies of enclosures the writing in which is not clear.

S.O.1272. When, information is called for, a Registrar shall, before making any reference to a subordinate officer, ascertain whether the information is available in his own office, and when it is not available, the reference issued to a subordinate officer shall be limited to such points as are necessary to complete the information available.

S.O.1273. In cases where it is obvious that the opinion or remarks of another Registrar will be necessary before the Inspector-General can pass orders on a subject, intercommunication between the Registrars shall take place before the proposal is submitted to the Inspector-General.

S.O.1274. (a) Where information is required, all correspondence between officers of the department shall, as far as possible, be passed in original. In such cases an officer receiving the communication shall not retain any copy of the requisition or of his reply.

(b) The above procedure shall also be adopted whenever a service book or other record is passed from one office to another. When the service book or other record is returned ultimately to the office in which it should be lodged, the original communication, shall be returned with the acknowledgment of receipt by that office and filed in the office which so returned the book or record.

(c) Correspondence relating to verification of service books shall be transmitted in original and the whole correspondence when closed shall be finally recorded in the Registrar's Office.

S.O.1275. Orders on applications for causal leave from Sub-Registrars shall be endorsed on the applications themselves which shall be returned in original, after the requisite entries have been made in the leave register, no copy being retained. In the case of grant of causal leave to a Joint Sub-Registrar in a Registrar's office or to an assistant clerk or a menial, the initials of the applicant shall be taken in token of acknowledgment of the communication, and after the order has been so acknowledged, the application shall be dealt with as directed in Order 1283.

S.O.1276. All correspondence relating to the supply of stock and stationary shall be transmitted in original, no copy being retained in any of the offices through which such correspondence passes. A similar procedure shall be adopted in respect of papers relating to transfers of clerical appointments [Order-69 (a)] which, when closed, will finally be returned to the Registrar. Whenever a Registrar addresses the Inspector-General on the question of transfer of a clerical appointment, connected previous papers, shall whenever necessary, be submitted in original.

S.O.1277. Communications which are of uphemeral importance or which relate to minor matters personal to a particular officer, shall be passed in original and no office copy shall be retained in the office of issue.

S.O.1278. (a) Postal receipts for registered articles and railway receipt shall be pasted chronologically in a file book.

(b) Postal receipts and acknowledgments for money orders shall be pasted in the record concerned evidencing disbursement of money.

S.O.1279. When a supplemental indent is submitted for a new form, the ordinary indent form shall not be utilized either in print or ruled out in manuscript, seeing that all the columns of that form except those intended for "quantity now claimed" and "remarks" cannot perforce be filled in. A brief memorandum stating the number of forms required with an explanation of the calculations suffices.

Recording of Correspondence

S.O.1280. The disposal on a paper shall be drafted on the paper itself at the end of the communication received. When this is impracticable, each paper shall be tagged to, or stitched with, the office copy of its disposal, the 'current' preceding the disposal.

S.O. 1281. After necessary action has been taken on a paper which has been disposed of finally, it shall be sent to the record-keeper whose initials with date shall be obtained in column 12 of the current register in token of its receipt.

S.O. 1282. Every paper after disposal, if not sent in original or filed in a file book or in a running file, shall be placed flat, i,e., unfolded, according to its date of disposal, in its appropriate disposal bundle.

S.O.1283 (a) Under each of the branches of correspondence mentioned in Order 1246, the disposal shall be classified into three main divisions, viz., (1) papers preservable for forty years (F. series), (ii) papers preservable for twelve years (T. Series) and (iii) references (Ref.) and each class of each branch shall be kept in a separate bundle or file, as the case may be (Appendix XXV).

(b) Disposals which are required to be maintained in running files, shall, where practicable, be arranged by offices or officers, whichever course is more suitable and shall be preceded by a nominal index, one file being devoted to each class of subjects. Hinged fileboard of semi-foolscap size shall, unless otherwise directed, be used for the purpose. Step index forms (C.F.236) shall be used for the index.

All papers of each section e.g., Establishment. Jurisdiction, Offices, etc., falling under class A of Appendix XXV, which have to be retained between record planks as shown in the column "method of preservation," shall be maintained in a common bundle for each year or for other suitable period, arranged in chronological order of disposal, separate bundles being alloted to disposals preserved permanantly and for each different period, e.g., 40 years and 12 years. The papers falling under class B, which have to be maintained between record planks shall be kept in a separate bundles suitably labelled.

The files and record bundles shall be numbered serially.

c) When correspondence is transmitted in original any notes written in the Registrar's Office and not transmitted with the file of papers shall be placed in the concerned record bundle or file, with a brief indication of the subject.

S.O.1284. Any correspondence of an important character connected with a periodical return shall be taken out of the returns bundle and brought into the current register, the order issuing thereon being assigned a current number. All other correspondence kept bundled with bills and return under Order 1291, shall be destroyed with the bills or returns to which they relate.

S.O.1285. a) No paper shall be placed in a record bundle or filed in a file book unless it contains or there is attached to it, a draft disposal passed and dated by the head of the office or other duly authorised officer and evidence of the despatch of the disposal; and before a paper is placed in a record bundle or in a running file, a tick shall be made in ink over the date of disposal on the paper to show that the date and other particulars have been entered in columns 8 and 11 of the current register concerned or in the corresponding columns of the periodicals or the bills register. These entries shall always be made after referring to the particulars in the papers themselves,

(b) Before a file is placed in a disposal bundle, all tags, pins or paper fasteners shall be removed for further use and the papers shall be stitched or gummed together at the top left hand corner.

S.O.1286. The disposal number and date shall be denoted prominently on the outermost sheet by a rubber stamp.

S.O.1287. When there is confidential correspondence connected with a disposal, a note to that effect shall be entered on the disposal.

S.O.1288. When further communications continue the correspondence on a subject, the previous correspondence, although it may have been placed in the disposal bundle or filed in a running file as a final disposal, shall be tagged with the subsequent correspondence.

S.O.1289. After a reference issues on a current, the current with the office copy of the reference tagged thereto, shall be kept in the reference bundle until a reply is received, when they shall be taken out and tagged to the reply, the reply being placed after the reference. When a reference has issued to several officers, the paper shall be taken out of the reference bundle as soon as the first reply is received and shall thereafter be treated as a pending paper, i.e., a paper the disposal of which is pending against the office itself, which shall on no account be placed in any of the record bundles or running files, as distinguished from a reference, which is a paper for which a reply is due and has not been received. When the reply to a reference is disposed of, the date of such disposal will regulate the place of the whole file in the disposal or reference bundle of running file.

S.O.1290. The classification of correspondence under forty years (F. series) and twelve years (T. series) is detailed in Appendix XXV.

S.O.1291. Each class of periodical returns of bills shall be maintained to a separate bundle, all correspondence relating thereto being tagged to or stitched with the return or bill concerned, except as provided in order 1284. Correspondence relating to traveling allowance and contingent bills, for which no copies are maintained shall be kept separately in the bills bundle. Returns from the same office shall be kept together arranged chronologically with a facing sheet showing the name of the office, the returns of the several offices being arranged in each bundle in alphabetical order of the names of the offices.

S.O.1292. The record bundles and completed running files more than one year old shall be in charge of the record-keeper and he alone shall handle them for the purpose of removing or returning a paper. The reference bundle and current running files and completed files of the year immediately preceding shall be maintained by the senior

assistant of the branch concerned. When a paper in a running file or in a record bundle other than the reference bundles is required for a subsequent current or for any other purpose a slip showing the current number or the purpose for which the paper is required, initialed and dated by the clerk or officer who requires the paper, shall take the place of the paper in the file or in the bundle. When the disposal is returned to the file or bundle, the slip shall be returned to the assistant or officer who required the paper.

Index to Correspondence in Registrar's Office

S.O.1293. (a) An index shall be maintained in Registrar's office for the disposal relating to the undermentioned subjects on the slip folder-system, slips with printed index headings, folders, labels and tags obtained from the Superintendent of Stationery being used for the purpose.-

Examination of records,

Registration under sections 25 and 34

Registration in wrong books,

Registration in wrong offices,

Registration of wills,

Important decisions on questions relating to registration and stamp law and procedure, and jurisdiction of districts and sub-districts.

(b) The index shall be in the under mentioned form :-

(Index Heading.)

Number

of disposal.

purport.

Date

(c) The index slips shall be maintained between a pair of card board folders provided with eyelets, the slips and folders fastened together by tags passed through the eyelets and through holes made with the aid of punch pliers on the left margin of the slips.

(d) Entries on the slips shall be in ink or shall be typewritten. Both sides of the slip may be used.

(e) Rulings under the Registration Act shall be indexed under the appropriate section of the Act, a separate slip being allotted for each section.

(f) Rulings under the Stamp Law shall be indexed similarly under the appropriate article of Schedule I of the Stamp Act or Schedule I-A.

(g) The slips containing rulings under (a) the Registration Act (b) the Stamp Act and (c) each of the other main subjects mentioned in clause (a) shall be maintained between a separate pair of folders.

(h) A label indicating the main subject shall be pasted on the outer side of the front folder.

(i) The slips shall be brought into use as and when occasion requires.

(j) Disposal on different dates on the same subject shall be entered on the same slip and when a slip is thus filled, a fresh slip shall be added thereto. Slips on the subject will in this manner be brought together and a continuous index for a series of years thus ensured.

(k) When an order falls under two or more heads for which Indexes are maintained, it shall be indexed under all such heads, e.g., an order relating to presentation of wills after the death of the testator, shall be indexed both under "Registration of wills" and "Registration Act, section 41(2)".

(I) When an order is cancelled the slip containing the cancelled order shall not be removed from the folders, but the word cancelled and the number and date of the cancelling order shall be written in red ink below the entry.

(m) An order which appears in the Registration Gazette shall not be indexed under any circumstances.

(n) Registrars have no power to add to the subject heads prescribed in clause (a).

(o) The index need not necessarily be confined to future disposals, when previous papers which fall under the category of those requiring to be indexed are put up for currents under disposal, they shall also be brought on to the index.

(p) When the folders become numerous, they shall be kept in small trays.

Check on Arrears

S.O. 1294. (a) In the administrative section, the senior assistant and every assistant who is entrusted with specific duties in respect of each series of papers, shall maintain a diary (Form Regn. III-4).

(b) In the margin at the foot of every draft order or draft reference to which a reply is due, the officer who passes the draft shall enter a date for the issue of the first reminder.

(c) On the return of the draft, the assistant concerned shall note in the diary the number and date of the reference or order with a brief indication of the subject, against the date fixed for the first reminder.

(d) The diary shall also serve as a calendar for all periodical reports, returns and statements due (a) from Sub-Registrar to Registrars and (b) from Registrars to the

Inspector-General or to any officer outside the department. At the commencement of each calendar year, each report or return shall be entered in the diary against the date on which it is due in the case of item (a) above, and on such date anterior to the due date in the case of item (b) above, as shall afford sufficient time for the Registrar to ensure that the return or report will reach the Inspector- General or other officers punctually, the entries in the latter case being made in red ink.

(e) Files on which an order to lie over is passed shall be brought on to the diary and the officer passing such an order shall fix a date upon which action should next be taken on the file and the file shall be diarized accordingly.

(f) The first duty each day, of an assistant entrusted with the charge of a diary, shall be the examination of the same and the submission of all files, the reminders to the unreplied calls on which fall due that day together with the reminders for signature and of reminders for overdue reports and returns.

An officer when signing a reminder, shall fix a date for a further reminder and this date shall be diarized in the same manner as the previous date.

(g) When in respect of a file a reply is due from the Inspector-General from an officer of another department and no reply has been received before the reminder date marked on the file, the entire file shall be submitted for orders to the Registrar when he is at headquarters, or to the Joint Sub-Registrar.

(h) A reminder due to be issued on a holiday shall be issued on the next working day.

(i) The Joint Sub-Registrar shall supervise closely the maintenance of the diaries and make test checks and the Registrar shall also call for them and scrutinize them from time to time.

S.O.1295. A weekly list of papers which have been detained in the office (Form Regn. II-3) for seven days or a longer period without any action being taken on them shall be submitted every Monday by the Joint Sub-Registrar to the Registrar, as regards each section of the office. The list shall show all papers whether registered or unregistered, periodicals and bills, queries from the Registrar and telegrams that have been detained in the office for seven days or more. If the Registrar returns a file for further information or for draft, it shall be included in the list, if it has been retained for seven days or a longer period from the date of its receipt from the Registrar, without any action being taken thereon. The list shall include only papers that are under disposal in the office and not those which are under reference or lie-over files. The lists for each week shall be accompanied by the list relating to the previous week.

S.O.1296. At the commencement of each year, before registering papers received on the first working day of the year, a note regarding the current of the preceding year which were not disposed of on the 31st of December of that year, shall be entered in the following form in the current registers:-

"The following papers of the previous year were not disposed of on the 31st December....... (Here enter the number and date of the currents)."

Submission of Lists to the Head of the Office

S.O. 1297. The Assistant to District Registrar or the Joint Sub-Registrar shall submit daily to the Registrar when the latter is on tour, a list of important papers received, the list comprising a very brief abstract of each communication with Indications of the action that is being taken at headquarter. In cases where a brief abstract is insufficient, a copy of the communication shall be submitted with the list.

S.O.1298. Papers which are disposed of by the Assistant to District Registrar or the Joint Sub-Registrar on his own responsibility, exclusive of intermediate references and calls for information, shall be submitted to the Registrar in original after disposal and despatch, the papers being made up into convenient bundles and arranged by sections. The Registrar shall initial each such original disposal as having been seen by him and no final disposal shall be placed in the records without such an indication.

Correspondence in Sub-Registry Offices

S.O.1299. The principles underlying the foregoing rules apply to the correspondence in a sub-office, subject to the exceptions mentioned below:-

(a) All correspondence including that relating to periodicals and bills, shall be registered in a single register, viz., the current register the serial numbers beginning with each calendar year and all correspondence shall be destroyed after twelve years except those that are filed in file books as laid down in Order 1127. Abbreviations as regards branches and the symbols 'F' and 'T' are therefore not used.

(b) In offices in which Sub-Registrars exercise magisterial powers, a separate current register shall be maintained for correspondence connected with magisterial work, which shall be numbered in an 'M' series.

(c) As the office copies of periodical returns and bills are maintained in the 'Periodical Returns Book' (Chapter XXXI) or in separate books, disposal numbers need not be assigned to periodicals or to pay, traveling allowance and contingent bills. The entry in the despatch register in such cases shall contain a brief purport of the return or bill e.g. "Report of verification of stock for quarter ending 30th June 1985". "Pay bill of Sub-Registrar, Sep. 1985 for Rs......" "X" "Contingent bill, (date) for Rs......."

(d) The receipt of bills after they have been passed shall not be entered in the current register but this fact and the transmission to the treasury of encashment shall be noted on the office copy of the bill itself.

(e) Four record bundles shall be maintained, viz., (a) disposal bundle, (b) reference bundle, (c) permanent returns, and (d) temporary returns.

(f) Any duties devolving on the Joint Sub-Registrar or the senior-most Senior Assistant in a Registrar's Office fall to the Sub-Registrar himself in a sub-registry office.

CHAPTER XXXIV

BILLS AND EXPENDITURE

Bills and Vouchers

S.O.1300. The following general instructions regarding the preparation and forms of bills and vouchers shall be observed:-

(a) Printed forms of bills in English should be adopted as much as possible: but when from any circumstance, a bill in the principal Indian Language of the district is unavoidably necessary a bilingual form shall be used.

(b) When the use of an account or bill in the principal Indian language of the district is unavoidable, a brief abstract, shall be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(c) All bills must be filled in and signed in ink. The amount of each bill shall, as far as whole rupees are concerned, be written in words as well as in figures. The amount of pies may always, however, be written in figures after the words stating the number of rupees, but in case of being no pies the word "only" shall be inserted after the number of whole rupees and care shall be taken to leave no space for interpolation, as in the following examples- "rupees twenty six only", "rupees twenty-five, sixty paise".

(d) All corrections and alterations in the total of a bill shall be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made.

(e) Charges against two major heads shall not be included in one bill. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of the allowances, even if belonging to two or more major heads of account, should be drawn on a single bill.

(f) No payment may be made on a bill or order signed by an Assistant instead of by the head of an office; not may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark or seal or thumb-impression, it shall be attested by some known person. Signatures in Indian Languages must always be transliterated.

(g) When bills have presented on account of charges incurred under any special orders, the orders sanctioning the charge shall be quoted. Copies of orders sanctioning the charge, accompanying a bill, must be duly certified by a responsible officer, and not by an assistant.

(h) The authority under which deductions are made in a bill shall be quoted.

(i) For every disbursement he makes, a Government servant shall, when possible, require the payee to note the actual date of payment in his acknowledgement. When it is not possible for the payee to note the actual date of payment, either because he is illiterate or because he is required to present a signed receipt before payment is made, the disbursing officer shall enter the actual date of payment on the relevant voucher with his initials, either, separately for each payment or for groups of payments, as may be found convenient.

(j) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Treasury officer will refuse payment of the bill, and return it to the person who presents it, with a memorandum explaining why payment is refused.

(k) Bills presented for payment at the treasury should be marked clearly with the complete account classification, i.e., major, minor and subheads and primary and secondary units of appropriation.

(I) Every voucher shall bear, or have attached to it, an acknowledgement of the payment, signed by the person by whom and in whose behalf the claim is put forward. This acknowledgement shall always be taken at the time of the payment.

(m) When the payee signs his acknowledgement in a language other than English, he shall be required to write also the amount acknowledged, in words in that language, in his own handwriting.

NOTE: The facsimile signature of the executive authority of a municipality may be accepted as the payee's signature on an acknowledgement of the payment of a municipal tax on a Government building.

(n) Every voucher must have a pay order signed or initialed and dated by the responsible disbursing officer. This order shall specify the amount payable, both in words and figures.

(o) When payment in respect of a contingent bill is required in the month next to that in which it is presented, a note to that effect shall be prominently made in red ink on the bill itself.

Salary Bills

S.O.1301. (a) The salary of Sub-Registrars and probationary Sub-Registrars acting as Sub-Registrars, shall be drawn on bill separate from those of the establishment.

(b) The office copies of the salary bills of gazetted officers for each year shall be prepared in manuscript on thick paper in a salary bill card in form L-1. Those of non-

gazetted officers and of the establishment shall be maintained in bound books (Form A.P.T.C. 47). For the duplicate copies, form A.P.T.C. 47 (d) to (f) shall be utilized, a single form being used for the bills of both of Sub-Registrars and establishment.

(c) The office copies shall be initialed and dated by the head of the office.

(d) The pay of Assistants acting as Sub-Registrars shall, for the entire month, be drawn in the bills of Sub-Registrars, if they continue to act as Sub-Registrars at the end of the month, otherwise, in the bills of the establishment.

The pay of temporary section-writers employed under Order-71 shall be drawn in separate bills under the detailed head "Remuneration to temporary section-writers".

Preparation

S.O.1302. The following instructions shall be observed:-

(a) Bills for pay and leave salaries shall be prepared in form APTC. 47 (a), separately for permanent and for temporary establishments. Form A.P.T.C. 47 (b), being used for small establishments. Except in the cases referred to in clause (d), the name of every substantive, officiating or temporary official should be shown in column (2) against his post in column (1) and in the case of temporary posts, the number and date of the order sanctioning them and the name of the authority which passed, the order shall be entered. The rate of pay, etc., claimed shall also be shown against the names in column (2). When it is proposed to withhold any claim, it shall not be omitted from the bill, but the amount of each claim held over for future payment shall be noted in red ink in the appropriate columns (3) to (6) and ignored in the totalling of the bill. When pay, etc., is drawn only for a portion of a month, the number of days for which it is claimed shall also be stated against the name of the employees. The claims of persons included in each section will be marked off in the pay bill, the total for each section being entered in red ink.

NOTE:- The establishment in a registration office consists of two sections:-

- (i) Assistants; and
- (ii) menials.

(b) The component items of an establishment bill shall be checked and the total shown in the bill shall also be checked by adding up the items. This shall be done by the Sub-Registrar in a sub-office, and by the Registrar or the Joint Sub-Registrar, in a Registrar's Office.

NOTE: In the case of bills relating to large establishments, drawing officers shall ensure that the totals of the bills are checked by some one other than the Assistant who prepared the bills.

(c) The pay of menials charged to contingencies shall not be included in pay bills, but shall be drawn in contingent bills.

(d) The names of.....

(i) temporary incumbents who do not hold substantive appointments under Government; and

(ii) all servants in inferior service, may be omitted from the pay bills provided that a certificate in the following form is endorsed on the bills:-

"Certified that every Government servant on whose behalf pay or leave salary is claimed in this bill has actually been on duty or on authorised leave, as the case may be, during the month for the period on account of which his pay or leave salary is claimed and that full details of the names of the Government servants concerned and the emoluments drawn for them working up to the total included in this bill, have been duly shown in the office copy".

NOTE: (1) When names are omitted from monthly bills, the claims shall not be lumped together and entered as a single item in the bills, but only identical claims may be lumped together in a single entry. For example, two attenders drawing pay of Rs. 295 per mensem for one month may be lumped together. But the claims of men with different designations or those with the same designations but drawing different rates of pay or for different periods, shall be shown separately.

(2) Office copies and duplicates of pay bills shall, however, contain the names and details of the claims, as verification of the services of the individuals concerned is made with reference to such details.

(e) When leave salary based on average pay is drawn, the first bill for such leave salary shall be accompanied by a statement, signed by the drawing officer, showing the calculations by which the amount drawn on account of leave salary have been deduced. Where the calculations of the amount of leave salary are based on pay drawn outside the government servant's substantive section or office, a reference to the vouchers in which or the office from which, such pay was drawn, shall be given in the statement to be attached to the bill. If leave salary is based on actual pay and not on average pay, the drawing officer shall attach to the bill a certificate that such pay is the pay of a permanent post (within the meaning of Fundamental Rule 87) held substantively by the absentee at the time of taking leave and if the leave granted is under sub-rule (2) to Fundamental Rule 103 (a), that such pay is the pay of the absentee at the time of taking leave.

(f) If, for any reason, the leave salary claimed by a government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been

finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty, should be entered in red ink in the second money column, the amount being shown as with-held and undisbursed, pending the fixation of the amount of his leave salary.

(g) Fines imposed on subordinates for ordinary neglect of office duty are properly recoverable by stoppages from pay and consequent short drawal of establishment pay bills.

(h) When the name of a government servant appointed permanently or an probation to a post in superior service appears for the first time in the pay bill of an establishment, the previous post in government service, if any, held by him, shall be stated and a last pay certificate attached showing the date of handing over charge, advances outstanding, etc. If he was not holding any such appointment previously, or is re-employed after resignation or forfeiture of past service, the health certificate required by Fundamental Rule 10 shall be attached to the bill.

(j) Pay, leave salary and other emoluments can be drawn for the day of a government servant's death; the hour at which death takes place does not affect the claim.

(|) Pay, etc., due to and claimed on behalf of a deceased government servant may be paid without the production of the usual legal authority-

(1) to the extent of Rs. 1000/-under the orders of the Collector or other officer responsible for the payment after such enquiry into the right and title of the claimants as may be deemed sufficient; and

(2) as to the excess over Rs. 1000/- under the orders of the Government on the execution of an indemnity bond (A.P.F.C. Form 6) with such sureties as they may require, if they are satisfied as to the claimant's right and title and consider that undue delay and hardship would be caused to the claimant if they insisted on the production of letters of administration. The sureties proposed for the purpose of joining in any such bond shall not be accepted unless satisfactory proof is given of their financial ability to meet the obligations to be undertaken.

If there is any doubt as to the claimant's legal right to the amount, payment should be made only to the person who produces legal authority.

NOTE: The limit of Rs. 1000/- refers to the net and not to the gross amount.

(k) The duty of noting the proper deductions to be made from pay bills on account of funds, devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant-General to make any particular deduction.

(1) Arrear pay should be drawn, not in the ordinary monthly bill but in a separate bill, the amount claimed for each month being entered separately with particulars regarding the bill from which the charge was omitted or with-held, or in which it was refunded by deduction, and regarding any special order of competent authority granting a new allowance; such bills can be presented at any time subject to the conditions laid down in articles 38 and 52 to 55 of the A.P. Financial Code and may include as many items as are necessary.

NOTE: (1) In a bill for arrears of pay or allowances, the drawing officer shall furnish a certificate that the amount has not been previously drawn.

(2) A note of the arrear bill shall invariably be made in the office copy of the bill for the period to which the claim pertains over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

S.O.1303. The leave salary of a Sub-Registrar on leave shall be drawn at the office in which he was last employed before proceeding on leave even if the post of Sub-Registrar of that office has been filled permanently by another officer, and he shall be shown in the pay bill and in the absentee statement as an officer of the grade to which he belongs, without any particular station being assigned to him.

S.O.1304. The number assigned in the absentee statement to each absence [Order 1319 (c)] shall be noted in the pay bill against the name of the absentee and of the persons acting in the chain, such entry being made in the case of the bills of sub-offices when the bill is checked in the Registrar's office.

S.O.1305. (a) The pay and leave salary bills of a Registrar's office shall always be prepared by the senior clerk.

(b) The office copies of all bills in a Registrar's Office shall pass through the Joint Sub-Registrar (or the Senior Joint Sub-Registrar where there are more than one Joint Sub-Registrar), even though the bills might be passed by the Registrar. The Joint Sub-Registrar or the Senior Joint Sub-Registrar, as the case may be, shall affix his initials to the bills in token of having checked them.

(c) No fair copy of a bill for pay and leave salary or of the connected absentee statement shall be signed by the Registrar, or Joint Sub-Registrar in a Registrar's Office and by the Sub-Registrar in a sub-office, unless it is compared with its office copy. The preparer and the examiner of the fair copy should affix their initials thereto, with date, in token of their having compared it. The fair copy shall then be submitted along with the office copy for check and signature by the drawing officer as required by Order 1302 (b). The officer signing the fair copy of the bill and of the absentee statement shall always verify if the net amount payable, as noted in the office copy, tallies with

that entered in the fair copy and whether the number of absentees as noted in the office copy of the absentee statement tallies with that noted in the fair copy.

(d) The Assistant maintaining the disbursing officer's register of expenditure and liabilities and the subordinate controlling officer's consolidated register in a Registrar's office, shall not be allowed to prepare bills of any kind. The postings in the disbursing officer's register of expenditure and the subordinate controlling officer's consolidated register shall be checked by an assistant other than the one who makes the postings and they shall both sign in the registers in token of having made and checked the postings.

Submission and Audit

S.O.1306. (a) The salary bill of his office shall be submitted by the Sub-Registrar to the Registrar two days before the last working day of the month except in City of Hyderabad and Secunderabad where they shall be submitted seven days before the last working day.

(b) All bills shall be treated as urgent in the Registrar's Office.

(c) In the examination of bills in the Registrar's office, those from sub-offices at non-treasury stations shall take precedence.

(d) Corrections which can be made by the Registrar himself under his initials shall be carried out, intimation thereof being sent to the Sub-Registrar for rectification of the office copy of the bill and for future guidance.

(e) After check, the original bill shall be countersigned by the Registrar when he is at headquarters or, when he is on tour or on casual leave, by the Joint Sub-Registrar "for Registrar" and returned to the Sub-Registrar.

(f) If, owing to unavoidable circumstances, the salary bills of a Sub-Registrar and his establishment are received from the Registrar after the first remittance of the month has been made, the Sub-Registrar may, if the interval between the receipt of the bills and the date fixed for the second remittance is appreciable, send the bills immediately to the treasury for encashment, traveling allowance being paid to the Attender for the journey to the treasury and back.

(g) An Attender shall not be so sent to the treasury more than once a month and such journey shall be made only for the encashment of regular salary bills and not for that of occasional bills, such as those for travelling allowance, arrears of pay and the like.

S.O. 1307. Duplicate copies of bills received from Sub-Registrars shall be preserved in the Registrar's office separately.

S.O. 1308. Every office shall enter particulars of all its bills including bills of gazetted government servants, that are presented for payment at the treasury in a book called the "Treasury Bill Book" (Form A.P.T.C. 70) which shall be presented at the treasury along with each bill. The Treasury Officer will not pass any such bill for payment unless the Treasury Bill Book is presented with it. The treasury will fill up columns (8) to (10) of the book. If the amount paid differs from the amount claimed, the government servant who initials in column (10) of the book will note the amount paid when signing against the item.

NOTE- (1) It is not necessary to present the Treasury Bill Book along with any contingent bill endorsed in favour of a private party. Bills of gazetted government servants for pay, etc., which are presented through recognized banks and bills for leave salary of gazetted government servants supported by life certificates are also exempted from being presented with the bills book.

(2) The Treasury Bill Book need not be presented at the Bank along with any bills passed for payment at the Bank.

Disbursement

S.O.1309. Pay bills of Sub-Registrars and their establishment shall after countersignature by the Registrar be cashed at the nearest treasury.

S.O.1310. (a) The acquittance of the payees shall be obtained in the office copies of the bills. The payee shall sign and date his receipt and affix a receipt stamp when the net amount acknowledged exceeds Rs. 20/-.

NOTE: This principle of taking the net amount into consideration for affixing a receipt stamp is applicable to all payments made on behalf of Government. As adjustment bills for "NIL" amount involves no payment it is not necessary to insist upon any acknowledgement of payment.

(b) Where the salary of an officer who has been acting in two or more arrangements in the same month is shown at different places in the bill, his signature shall be taken against each such entry and when the whole amount payable in a month exceeds Rs.20/- the receipt stamp may be affixed against any one of those entries.

(c) Where the drawer of a bill is the sole payee of the amount thereof, the receipt stamp shall always be affixed to the original bill when a receipt stamp has been so affixed, a separate stamp need not be affixed to the acquittance, but a note shall be entered that the receipt stamp has been affixed to the bill.

(d) Any separate receipt furnished shall be pasted in the place for the payee's acquittance.

(e) When a non-gazetted government servant is in camp or on casual or other leave, any moneys due to him may be remitted to him by postal money order at his expenses, if he has made a written request for this to be done. In that case, the postal receipt and the payee's receipt shall be attached to the office copy of the bill.

(f) Where a non-gazetted government servant who is in camp or on casual or other leave makes a written request that any moneys due to him be paid to a specified government servant belonging to the same office, payment shall be made accordingly provided that the Government servant nominated produced an acknowledgement signed by the absentee and stamped, when the amount exceeds Rs.20/-.

S.O.1311. The signatures of process servers in acknowledgement of their salaries shall be obtained in the acquittance book in which the permanent establishment acknowledge their pay.

S.O.1312. (a) When any remittance has to be made by money order by a government officer in his official capacity, he shall enter briefly on the "acknowledgement" portion of the money order form in continuation of the printed entry "Received the sum specified on the reverse on......" the purpose for which or the connexion in which the remittance is made, care being taken to leave sufficient space for the signature or thumb-impression of the payee.

(b) In such a case, a separate receipt stamped or otherwise, shall not be demanded in addition to the acknowledgment in the money order receipt.

(G.O.745, Financial, 2nd December, 1912)

S.O.1313. (a) The head of an office is personally responsible for every pay, etc., drawn on a bill signed by him or on his behalf, until he has paid it to the person entitled to receive it and has had the acquittance roll signed by the payee, with, if necessary, a stamp. Is the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawn in the next bill and the amount can be drawn anew under Order 1302 (1), when he presents himself to receive it. In cases, however, this restriction will operate inconveniently, the undisbursed amount may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills, the concession shall not be utilized, in case proper arrangements cannot be made for the safe custody of the sums retained. Undisbursed pay, etc., may not under any circumstances, be placed in deposit.

NOTE: (1) It should be arranged, wherever practicable that disbursements are not made by the clerk who prepared the establishment bills.

(2) The drawing officer shall either check each acquittance roll himself, by adding up the items, comparing the total with the total of the corresponding establishment bill

and the money received from the treasury and seeing that any difference between the total is properly accounted for, or have it so checked by a responsible government servant. The government servant who checks in acquittance roll shall sign a statement at the foot of it as follows:-

"Checked in accordance with subsidiary rule 4(d) under Treasury Rule 32".

(b) The leave salary of a non-gazetted officer on leave in India must be drawn from the treasury from which his salary is ordinarily disbursed, under the signature of the head of his office; and he must make his own arrangements for getting it remitted to him.

S.O. 1314. When all the amounts drawn in a month have been disbursed or accounted for, the entries relating to the acquittance shall be closed with the signature of the presiding officer and date.

S.O. 1315. Salaries of officers will be paid to officers themselves or at their own written request or order to some well-known banker or agent, but not to any person they may choose to name by endorsement on the bills. This rule will not, however, interfere with the practice of sending a messenger with a receipted bill but the bill must not be endorsed payable to him and the Government accepts no responsibility to reimburse the sum in case the amount is lost on the way or misappropriated by the messenger.

(G.O. 363, financial, 24th July 1911).

Misappropriation of Salary

S.O.1316. Where salary and allowances of an employee are misappropriated, a second payment should be drawn on a contingent bill to avoid a double debit "to the salaries etc." heads, even if the original amount is not yet formally written off. Such a write off (loss of any recoveries made from the delinquent which will be taken to receipt head concerned) will not have any accounting significance as no financial adjustment will be necessary, the original drawer having been already debited to the "Salaries" etc., heads.

(Govt. Circular Memo. No 11474 Acts/57-1, Finance dated: 19-8-59)

Last Pay Certificate

S.O.1317. (a) The head of an office should give a last-pay certificate (Form A.P.T.C. 101) to an officer of his establishment who is transferred or deputed to another establishment or who is discharged on pension. The certificate should state that the officer has been paid up to the date mentioned therein, at the rates furnished, and that he made over charge of his office on the date specified. It should also state the amount, if any, recoverable from the officer under an attachment of his salary by a court of law, the attachment order being passed on to the head of the office to which the officer is transferred.

(b) Last-pay certificates are accordingly necessary when Sub-Registrars and Assistants are transferred from one office to another.

(c) An office copy of these certificates need not be maintained either in the office of issue or in that of receipt, but the fact of the issue shall be noted in the office copy of the last pay bills of the officer concerned and initialed by the issuing officer.

Absentee Statements

S.O.1318. (a) (i) Registrars shall submit every month two consolidated absentee statements prepared in duplicate (Form A.P.T.C. 48) for the whole district in their charge, one for the Sub-Registrars and the other for the Pro. Sub-Registrars serving in the district, so as to reach the Inspector General not later than the fifth of the month following that to which the statement relates.

(ii) Registrars shall also submit a statement (Form A.P.T.C. 48) showing the arrangements made consequent on the employment of temporary Joint Sub-Registrars in their districts. In column 1 of the statement the word "Vacant" shall be entered and immediately below, the names of all the officers in the districts where Temp. Jt. Sub-Registrars were employed in the month to which the return relates. The arrangements made in consequence, shall be entered in column 9 against each office, the number and date of the Inspector-General's order being quoted.

(b) One copy of the absentee statement of each district is transmitted by the Inspector-General to the Accountant-General. Registrars are held personally responsible for the completeness and correctness of these returns and they shall ensure that all information required for their preparation is collected sufficiently early, by reference to other Registrars, if necessary, so as to admit of their punctual submission.

(c) The entire chain of arrangements made in consequence of each absence shall be shown in the statement against the entry relating to the original vacancy although the chain may, at a certain stage, include the names of officers other than Sub-Registrars or Pro. Sub-Registrars.

(d) When a chain of arrangements involves the deputation or temporary transfer of one or more Sub-Registrars whether serving in the districts, in which the original vacancy occurs or in different district, the entire chain-shall be exhibited against the original vacancy in the absentee statement of the district to which the vacancy relates. In the case of each of the other Sub-Registrars whose deputations are included in the chain, it will be sufficient to show his name, designation, pay and the nature of his absence, and the name, substantive post and pay of the person appointed to officiate from him, with the following note added below across columns 9 to 12 :-

"For the complete chain of arrangements vide the entry against (name), Sub-Registrar of (Station), district".

(e) As the appointments of Pro. Sub-Registrars acting as sub-Registrars are exhibited in the chain of arrangements appearing in the absentee statements of Sub-Registrars, it is unnecessary to include them in the statement relating to Pro. Sub-Registrars. The absence of Pro. Sub-Registrars on leave other than casual leave shall alone be exhibited in that statement.

(f) In columns 6 and 7 of the statement, the time of departure or return shall be indicated by the letters a.m. or p.m.

S.O.1319. (a) Along with the pay bill of the ministerial and menial establishment of each sub-office, the Sub-Registrar shall submit to the Registrar an absentee statement (Form A.P.T.C.48) in duplicate. One copy of the absentee statement shall be retained in the Registrar's office along with the duplicate copy of the pay bill.

(b) The statement shall show the chain of arrangements in the order of the pay of the absentees and, in the case of Assistants on the same pay, according to seniority.

(c) Each absence shall be ruled of and the entries numbered consecutively, the numbers so assigned being quoted in the pay bills (Order 1304).

(d) When an officer signs an absentee statement accompanying establishment bill, he shall see that a diagonal line is drawn, across the blank space, if any, below the last entry.

NOTE: Absentee statements shall be prepared and attached wherever necessary to the bills of both the permanent establishment and the temporary establishment.

S.O. 1320. Supplemental pay bills of assistants shall, where necessary, be accompanied by absentee statements [Order 1319 (a)].

If the bill is for the pay of a Sub-Registrar or Probationary Sub-Registrar, the supplemental absentee statement shall be submitted to the Inspector General in duplicate,

S.O.1321. Office copies of absentee statements shall be maintained in book form.

S.O. 1322. In the case of an officer who elects to avail himself of the old leave rules as contained in the fifth edition of the Civil Service Regulations, a note shall be made against the item in the absentee statement. In the absence of any such note the audit officer will presume that the new rules are applicable.

Travelling Allowances

S.O.1323. (a) (i) Bills for travelling allowance shall be submitted within one week after the journey has been completed. If they are not submitted within a week, they shall be accompanied by an explanation for delay. (ii) The bills shall be submitted in duplicate, the duplicate copy being prepared in A.P.T.C. form 52 (b). After signature by the Registrar as head of office, both the copies shall be returned to the Sub-Registrar.

NOTE: No claim for travelling allowance shall be entertained if it is made after three months from the date on which the claim has fallen due. Countersigning officers shall refuse to countersign bills presented after this period.

(b) When the details of the journey for which a travelling allowance bill submitted differ from the tour programme already submitted to the Inspector General by a Registrar or approved by the Inspector-General, a letter explaining the deviation from the programme shall accompany the bills.

(c) Office copies of traveling allowance bills shall not be maintained in sub-offices. In district offices those relating to non-gazetted officers shall be prepared in A.P.T.C. Form 52 (b), and maintained between record boards. In the case of gazetted officers sufficient details of the claim shall be kept on record in manuscript in book form.

S.O.1324 (a) Witness expenses payable to Sub-Registrars remitted by courts to Registrars may, unless the amount is less than twenty five rupees be disbursed to the Sub-Registrar concerned by the Registrar by means of a government draft from the district treasury.

(b) Where the amount is less than twenty-five rupees, the remittance shall be made by postal money order, the money order commission being debited as a contingent charge to "office expenses".

Disbursement

S.O.1325. (a) Travelling allowance bills of Sub-Registrars and their establishment shall be cashed at the nearest treasury. After encashment, the duplicate copy of the bill shall be returned to the Registrar with the acquittances of the persons concerned and specifying therein the date of encashment.

NOTE: The bills shall be signed by the Registrar himself and not the A.D.R. or Joint Sub-Registrar "for Registrar".

(b) Travelling allowance shall be acknowledged in the office copy of the bill itself. Travelling allowance drawn for a member of an office establishment but not paid to him within thirty days from the date on which it is drawn shall be refunded by short drawal in the immediately succeeding bill presented for travelling allowance. If no such bill be submitted by the end of the month, the undisbursed amount shall be refunded into the treasury in cash.

Control of Expenditure

S.O. 1326. Orders regarding the control of expenditure will be found in the A.P. Budget Manual. The undermentioned supplemental instructions shall also be observed:-

(a) The sub-heads of appropriation and the detailed account heads pertaining to "Registration-District Charges (Voted)" are as under:-

2030 Stamps and Registration

03- Registration

M.H. 001. Direction and Administration.

A. Ordinary areas

Sub-heads of appropriation	Detailed account heads
Pay of officers (gazetted officers only)	Nil
Pay of establishments	Nil
Remuneration to temporary	
section-writers.	Nil
Allowances and Honoraria:	Travelling allowances, other compensatory (local) allowances, dearness allowance, honoraria (process fee paid to Attenders of the department).
Other charges.	Rents, petty construction and repairs, service postage and telegrams, purchase and repair of furniture, office expenses, rates and taxes, other contingencies;

Note : Charges under "Other contingencies" include remuneration for the services of hammamnees, process paid to outsiders, pay of menials, electricity and telephone changes, books and periodicals, tour charges, hot and cold weather charges, cleaning charges, cost of belt and badges, etc.,

B. Scheduled areas

Pay of establishment and other charges.

Pay of establishments, dearness allowance and contingencies.

(b) As soon as statements IV (a) and IV (b) are received from Sub-Registrars, the figures for the whole district shall be consolidated in the Registrar's office and got verified with the treasury accounts as early as possible, an assistant being deputed to the Huzur Treasury for this purpose. An extract from the accounts may also be left with the Treasury Officer for a certificate of formal verification. In the case of more than one registration district comprised in a single revenue district, the Registrar concerned

shall send to the Registrar at the headquarters of the Huzur Treasury, a complete extract from his accounts together with a statement of bills cashed (Form N-1) for informal verification which may, thereafter, be similarly left with the Treasury Officer. The personal verification by the Assistant shall, in any case, take place before the date fixed for the submission of the treasury accounts by the Treasury Officer to the Accountant-General so that any errors found in the treasury accounts may be rectified on the spot as far as possible. In cases where the treasury figures have to be adjusted after the submission of the treasury accounts to the Accountant-General, information shall be furnished- as to whether any alteration memorandum has been proposed to the Accountant-General by the Treasury Officer. In regard to errors under heads relating to expenditure, Registrars need not, however, carry on correspondence with the Treasury Officers.

(c) In respect of cash recoveries, full particulars as to the nature of the item and the year to which they relate shall be furnished in statement IV (b).

(d) Registrars shall scrutinize during their inspections the registers of expenditure maintained in the sub-offices under the scheme and satisfy themselves that the instructions are clearly understood and followed. They shall like wise check the registers maintained in their own offices.

Contingencies Permanent Advance

S.O.1327. (a) To an officer incurring petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance is allowed.

(b) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds although it is seldom that they will be needed for expenses other than contingent charges; thus, if a menial servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

(c) Except in unavoidable cases or cases in which the amount to be disbursed is comparatively small, charges under petty construction and repairs, pay of scavengers (cleaning charges) and rents, rates and taxes shall not be paid from the permanent advance but shall be drawn from the treasury on contingent bills and then disbursed.

S.O.1328. (a) Each Sub-Registrar shall submit an acknowledgment of permanent advance (Form A.P.T.C. 26) to the Registrar of the district on the 1st April of each year and the Registrar shall submit an acknowledgment of the permanent advance held by himself and by his Sub-Registrars to the Accountant-General on the 15th April. A similar acknowledgment shall be furnished by the Registrar to the Accountant-General whenever a certificate of transfer of charge is forwarded to that officer (Chapter XXXV).

Whenever a certificate of transfer of charge of the post of a Sub-Registrar is submitted, the acknowledgment of permanent advance shall be recorded at foot of the certificate itself, in the following form and signed separately by the officer assuming charge:-

"Permanent advance of Rs..... is due from and to be accounted for by me".

An acknowledgment of permanent advance is also due whenever there is a change in the amount of permanent advance.

A permanent advance newly sanctioned to an office shall be drawn on a voucher (Form A.P.T.C. 40) in which the authority issued by the Accountant-General shall be quoted.

Contingent Expenditure

S.O. 1329. Every public officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers, withdrawal of money from the treasury, appropriations, etc., are observed.

S.O.1330. (a) A voucher shall be obtained from the payee for every disbursement of public money (Order 1300) the fact of disbursement being noted on the voucher above the disbursing officer's initials with date. It shall then be retained in the personal custody of the officer until it is cancelled.

(b) A cash memorandum shall not be regarded as a proper voucher (or a valid receipt), unless it contains a specific signed acknowledgment of the receipt of the moneys by the signatory from the Government servant concerned, and is duly stamped with a 0.20 paise stamp, if the amount paid exceeds Rs. 20/-.

(c) Purchase of oil for the use of the Attender on night duty shall be supported by a voucher from the person from whom the article was purchased.

S.O.1331. No contingent charge, which requires the sanction of higher authority, shall be incurred without such sanction.

S.O. 1332. Purchase of stores in the open market shall be made in accordance with the rules in Articles 124 to 128 of the A.P. Financial Code. As a general rule, payment for supplies is not permissible unless stores have been received and surveyed and provision for the observance of this rule shall ordinarily be made in all contracts for the supply of goods. Payment prior to the verification of quantity and quality of materials is permissible only in very exceptional cases in which the operation of the rule in above paragraph might result in hardship, as for example, when costly stores are ordered from a distant firm and delay in payment is anticipated. In such cases a part of the cost

of the consignment may be paid in advance on receipt of the railway receipt given for the articles on despatch, provided the firm or contractor is of well-known standing and that on agreement is taken from the contractor or firm before hand so as to secure Government against all risk of loss in the event of the articles supplied being found short or defective.

NOTE: The officer who maintains the inventory of furniture and stores [Order 1564 (b)] must himself receive new stock. Whenever a new purchase has been sanctioned and the bill for drawing the money required is ready, the officer concerned should certify on the office copy of the bill that the new purchase has been duly entered in the stock account. In those rare cases in which it is not possible to receive stock before payment is made; as when articles are received by rail or post and payment is made under the value payable post system, the officer in charge of the stock account should verify the new stock on receipt and furnish a certificate of verification which should be filed with the office copy of the bill concerned

S.O.1333. (a) Sub-Registrars are authorised to-

(i) incur expenditure for the purchase of oil for lights and thumb-impression paste, naphthalene balls and matches according to their requirements subject to the existence of budget provision;

(ii) purchase service postage stamps required for their offices;

(iii) pay the cost of carriage of books and stationery and of records and furniture; and

(iv) incur expenditure on account of remuneration for the service of hammamnees at the rate of Rs. 1-50 in the city of Hyderabad and Re. 1/- in the muffasal (Order 667).

The previous sanction of the Registrar shall be obtained for every other item of expenditure.

(b) A clerk acting for a Sub-Registrar in a short vacancy shall not incur expenditure under petty construction and repairs and purchase and repairs of furniture.

S.O.1334. In addition to the powers to sanction expenditure under contingencies delegated to them by Order 1518 (b), 1571, 1576 and 1136. Registrars are authorised to sanction, subject to the existence of budget provision, the undermentioned items of expenditure:-

(i) purchase of railway guides for their own offices, copies of each edition of the guides of railway running through their districts, one for the Registrar and one for the accounts section and one copy in each year, of the guides of other railways in the state;

(ii) purchase for use in their own offices, of a copy of each issue of the Post and Telegraph Guide; and

(iii) purchase of articles not falling under the head of furniture and the incurring of contingent expenditure for which the sanction of higher authority is not required under the rules in the Andhra Pradesh Financial Code.

S.O. 1335. Officers shall pay without demur all under charges of freight claimed by a railway administration after delivery, if the claim is preferred within six months.

S.O. 1336. The orders for articles of furniture based on the review of the furniture estimates (Order 1571) shall be placed with the Jail authorities or the contractor as the case may be, immediately the budget grants for the year have been fixed and payments shall be made from time to time as the articles are delivered and accepted, timely reminders being issued where necessary for the delivery of the articles or the bills therefor.

S.O.1337. (a) The binding estimates received from Sub-Registrars on the 15th February [Order 1136 (a)] shall be reviewed promptly and a programme of the binding work for the whole district drawn up in anticipation of the settlement of the budget grants for the ensueing financial year, this programme including also the binding required in the Registrar's office and that of the indexes of sub-offices. As soon as the grants are fixed, tenders shall be called for and the contract shall be placed stipulating for payment of the charges monthly or quarterly on the portion finished and accepted from time to time.

(b) In order to ensure the punctual and satisfactory fulfilment of the contract, a portion of the amount due to the contractor may be reserved for payment on the completion of the work.

S.O.1338. (a) Wherever fractions of a rupee occur, in the totals of a contractor's bills, or in the case of works or supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than one-half should be disregarded and half-a-rupee and over should be taken as one rupee in the case of bills amounting to Rs. 25 and upwards. The totals of bills for less than Rs. 25 should be rounded off to the nearest five paise only.

(b) In all agreements entered into with contractors, a specific term to this effect shall be inserted. (G. O. Ms. No. 733, Finance, dated 14th July 1921 and No. 709, Finance, dated 21st August 1922).

S.O.1339. Payments due to a contractor may be made to financing banks instead of direct to the contractor, provided the department concerned obtains (1) an authorization in the form of a legally valid document like a power-of-attorney or transfer deed conferring

authority on the bank to receive payment and (2) the contractor's own acceptance of the correctness of the account made out, as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the bank. In such cases, although the receipt given by a bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be also induced to present their bills duly receipted and discharged through their bankers.

Contingent Registers

S.O.1340. The contingent register shall be maintained in A.P.F.C. Form 7 both in Registrar's Offices and in sub-offices.

S.O.1341. (a) When money is disbursed, the date, the name of the payee and the number of voucher shall be entered in the first three columns, vouchers being numbered consecutively for each month, and the amount shall be entered in the appropriate column. In addition to the name of the payee, brief particulars in respect of items included under "office expenses" and "other petty contingencies" shall be entered in column 2.

(b) All entries relating to work bills paid by book adjustment shall be in red ink and all other entries in black ink, in every column.

(c) The head of the office shall add his initials against the date of each payment. If this duty has been performed by any other officer during his absence on duty, he shall, on his return, review the register and re-initial the entries.

S.O.1342. (a) The allotment sanctioned for each head of expenditure (Order 1368) shall be entered in the appropriate column in the register at the commencement of the official year and subsequently whenever entries are carried forward to a fresh page.

(b) When an additional allotment is sanctioned, or transfer or resumption from any head is ordered, the grant shall be altered accordingly; an additional allotment being shown by a plus entry and a transfer or resumption by a minus entry.

S.O. 1343. Instructions regarding the classification of charges are printed at foot of the form of contingent bills. The following additional instructions shall also be observed :-

(a) Charges incurred by Registrars in receiving stationery articles, and books and forms, and in packing and despatching them to subordinate offices shall be debited to the head "0030-stamps and Registration-03 Registration-M.H.001 Direction and Administration-040 Office Expenses-044 Other Office Expenses".

(b) Recoveries from officers on account of damage to articles supplied by the Superintendent of Stationery, shall be credited to "XLIV. Stationery and Printing- (a) Stationery Misc. Receipts" Orders sanctioning additional appropriation, or resumption

of funds shall be noted in the register against the amounts concerned and the entries attested after verification by the Registrar or Joint Sub-Registrar in the Registrar's Office and by the Sub-Registrar in a sub-office.

(c) (i) The cost of carriage of records not incurred in connexion with tours, shall be debited to "Office expenses".

(ii) The cost of carriage of furniture not incurred in connexion with tours, shall be debited to "purchase and repair of furniture" or "Office expenses" according as the expenditure is on account of the supply of furniture to offices, or the removal of the furniture of the same office from place to place.

(iii) Packing and other charges incidental to carriage, shall be debited to the same head to which charges for carriage are debited.

(d) The cost of packing and transport of blank books and forms and stationery incurred in sub-offices and of substitutes employed in the place of the attenders absent on remittance duty, shall be debited to "0030 Stamps and Registration - 03 Registration - M.H. 001 Direction and Administration - (040) Office Expenses - 044 Other Office Expenses".

(e) Contingent charges incurred by a Sub-Registrar in his capacity as a Special Magistrate shall, in the absence of a separate establishment for magisterial work, be debited to the contingencies of his office.

S.O. 1344. Whenever a contingent bill is drawn, a red ink line shall be drawn across the page of the register after the last entry and the figures in the several columns shall be added up, the total being carried forward in ink, when the foot of a page is reached, to the top of the next page. In order to enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the budget or altered grant, the amount of work bills (Order 1359) if any, shall then be entered and a progressive total of all the columns made, so as to show all expenditure from the commencement of the official year up to date.

S.O. 1345. In the contingent register there shall be two running totals, namely, the "Progressive total" and the "Forward total". The former shall be carried from page to page and the latter also whenever a progressive total is not struck at the foot of a page, i.e., they shall be entered at the foot of each page one under the other, the progressive total first and the forward total next, and carried forward to the top of the next page, the progressive total being like wise entered first there, the progressive total in red ink, and the forward total in black ink.

Bills and Expenditure

S.O.1346. (a) The permanent advance sanctioned to each registration office shall be noted in the 'Remarks' column of the contingent register or registers of the office concerned, on the first working day of each official year.

(b) Any advance made from the permanent advance such as railway fare to attenders advances for office expenses in camp, refund of fees, etc., shall be entered at once in the proper column of the contingent register, i.e, the column headed "Advances". When the advances are subsequently adjusted, the fact of adjustment shall be noted in the 'Remarks' column. (Article 105 (a) of the A.P. Financial Code).

S.O.1347. Registrars shall, during their annual inspections of sub-offices, scrutinize registers to ensure that they are properly maintained and shall check the expenditure with the contingent vouchers (Order 1352).

Contingent Bills

S.O.1348. (a) Bills for contingent expenditure shall be drawn in A.P.T.C. Form 58 (f).

(b) The name of the office and the head of charge shall be noted at the top of each bill.

(c) Special contingent charges, i.e, charges on account of contingencies, supplies and services, etc., which require in each case the special sanction of a superior authority and periodical charges (such as rents, rates, etc.) including those for which a fixed allowance is sanctioned, shall be drawn on separate bills which shall show clearly that the charges are of a special or periodical nature. Particulars of the sanction for the expenditure shall be furnished on each such bill.

S.O. 1349. When it is necessary to draw money for contingent expenses from the treasury, as for example, when the balance of the permanent advance is inconveniently small, or a payment larger than the amount of the advance has to be made, or at the end of each month, or when a transfer of charge of office takes place, the contingent register shall be totalled and a separate bill prepared for each class of contingent charges.

NOTE: (1) Contingent bills of the Registrar's office shall invariably be signed by the Registrar himself, even when he is absent from headquarters on tour.

(2) In respect of furniture ordered by the Registrar, suitable notes of payment shall be made by Registrar himself against the original orders for the supply.

S.O. 1350. When the advance is running short and a demand is presented in excess of the balance, that item too shall be charged in the register and included in the bill, the number assigned to the item being that which the sub-voucher would bear, if payment had been made.

S.O.1351. The office copies of contingent bills shall be maintained between record boards in a Registrar's office and in the periodical returns book, in a sub-office.

S.O. 1352. Sub-Vouchers for contingent expenditure shall be retained for three financial years and then destroyed.

S.O. 1353. No money shall be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations. (Articles 39 and 94 of A.P. Financial Code).

S.O. 1354. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury.

(Article 102 of the A.P. Financial Code).

S.O.1355. (a) Whenever a contingent bill is endorsed for payment to a private party, the drawing officer should immediately send an advice direct (not through the endorsee) to the treasury at which the bill is to be paid giving all the particulars of the bill.

(b) When a contingent bill endorsed in favour of a private party is presented at a treasury and is paid, the Treasury Officer will intimate the fact and the date of payment to the drawing officer.

S.O.1356 (a) Details shall be given of the numbers of the sub-vouchers pertaining to each entry, the amount being given only where a sub-voucher is for more than Rs. 25, in which case, the sub-voucher shall be attached to the bill.

(b) Details for items of expenditure under "Office expenses" and "other contingencies-tour charges and miscellaneous" shall be given on the reverse of the bill.

S.O. 1357. When the sanction of a higher authority is necessary for any charge, it shall be quoted in the bill. When more than one bill is drawn in respect of expenditure for which a lumpsum has been granted under a single special sanction, a note shall be made on the second and each subsequent bill, of the total amount spent upto date, under the sanction.

(Subsidiary Rule 19 (v) under Treasury Rule 16 of the Madras Treasury Code).

S.O. 1358. No charges shall be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps required for letters or other articles to be sent to foreign countries. Service postage stamps only shall be used for the payment of charges for telegrams sent on State Service whether from Government telegraph offices or from railway telegraph offices. If an officer is compelled to send a telegram at a time when he is temporarily without service stamps, he shall pay for it in cash and the receipt granted to him will then contain the amount of charges paid for the telegram, but, will not bear on it, the word "State".

Work Bills

S.O.1359. In the case of work done by a Government factory (such as a jail or workshop) or other authorised transfers, the officer-in-charge will, if the adjustment is to be made

by book transfer, prepare an invoice of the quantity and price of the work done and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to the contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his appropriation, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work-bill in his contingent register (in red ink), and include it in the forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer, the amount of such a bill shall, in like manner, be separately entered. Such invoices will never be retained by the countersigning officer.

NOTE : The officer served cannot charge the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the account office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

(2) In contingent bills in which the cost of belts and badges is adjusted, particulars of last supply or renewal of such articles shall be noted on the work bills.

S.O. 1360. When an officer countersigns an invoice for stores supplied or work done for him by a Government factory or department, he shall clearly note on the invoice the major, minor and sub-head and the detailed account head to which the charge is debitable, as also the authority for the expenditure.

S.O. 1361. In all invoices returned to jails after countersignature, Registrars shall furnish the following certificate after obtaining, wherever necessary, the requisite information from the Sub-Registrars concerned; "Certified that the articles received are correct and have been duly brought to account in the stock books".

Refund Bills

S.O. 1362. Amounts refunded (Chapter XXVII) shell be recouped by means of contingent bills headed "Refunds of Registration fees" accompanied by the original of the voucher in A.P.T.C. Form 62 (Order 930), the money order receipt signed by the payee in cases where the refund is made by postal money order (Order 928) and a copy of the order of the superior authority sanctioning such refund, when such sanction is necessary.

S.O.1363. (a) Drawing Officers shall certify on bills for refund, that the refund claimed is in accordance with the conditions prescribed in the rules.

(b) Where drawing officers are not themselves the sanction in a authorities, the certificate mentioned in clause (a) shall Be embodied by the competent authority in the order of sanction passed by it.

S.O.1364. (a) The duplicate copy of the voucher shall be filed in a separate file.

(b) A progressive total of the expenditure for the official year shall be noted on the back of each duplicate voucher.

(c) When the refund is made from the permanent advance, the procedure prescribed by Order 1346 shall be followed.

Encashment of Bills

S.O. 1365. Contingent and refund bills of Sub-Registrars shall be drawn by them and cashed at the nearest treasury or sub-treasury without countersignature by the Registrar and without pre-audit by the district treasury.

(G.O. 391, Financial, 18th June 1915).

Allotment and Expenditure

S.O.1366. (a) Registrars are responsible for ensuring that the expenditure under each head of account in their district is leapt within the sanctioned grant under that head.

(b) Expenditure which cannot be met from the sanctioned allotment requires the previous sanction of the Inspector-General. Every application for such sanction shall state whether the increased expenditure can be met by transfer of estimated savings under other heads of allotment from which re-appropriation is permissible.

(c) Grants made for a specific purpose shall not, without the previous sanction of the Inspector-General, be diverted to other purposes.

(d) Expenditure against one grant shall not be incurred in expectation of short outlay against another grant. The prospect of an eventual saving is not in itself a sufficient justification for an immediate increase of expenditure and the fact that economies can be effected under one head of expenditure affords by itself no grounds for increased expenditure under other heads.

(e) An application for sanction to incur increased expenditure is not justifiable on the mere ground that the proposed expenditure is desirable or that it can be met from savings. Each Registrar when submitting his statements of budget requirements is expected to ensure that it is a proper representation of the programme for the coming year. Supplemental demands indicate want of care in framing the budget.

(f) All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges actually incurred in one year be thrown on the appropriation of another year.

(g) i) Expenditure which might otherwise be postponed shall not be incurred in the month of March solely with a view to prevent lapses of budget grants.

(ii) The instructions in Orders 247(a), 1336 and 1337 shall be followed strictly and rush as of expenditure in the closing months of the financial year avoided.

(h) As lapses and savings of one district may be utilized during the year by the Inspector-General for the requirements of other district, it is essential that funds should not be locked up unnecessarily, and that he should be kept informed of the progress of expenditure.

(i) All applications for additional allotment or reports of surrenders shall be submitted as soon .as the necessity for the additional expenditure required is foreseen c% any lapses or savings become apparent.

(ii) The latest date for the receipt by the Inspector-General of applications for additional allotments is the 1st February in each financial year.

(iii) Surrenders by Registrars will not be accepted unless intimation thereof reaches the Inspector-General before the 1st February in the financial year relating to the grant from which the surrender is made.

S.O.1367. (a) Applications for additional allotments from Sub-Registrars to Registrars shall be in Form 0-1 and from Registrars to the Inspector-General in Form P-1.

(b) An application for an additional allotment under travelling allowance submitted by a Registrar to the Inspector-General shall be accompanied by a statement in Form Q-1.

Distribution of Allotment

S.O. 1368. Out of the grants made to each district under the several contingent heads, the Registrar shall make provision for expenditure in his own office and distribute annually the balance to Sub-Registrars according to the requirements of each sub-district, reserving a portion of the grants under such heads as "Petty construction and repairs" and "purchase and repair of furniture" to meet unforeseen expenditure. The distribution need to be communicated to the Treasury Officer or to the Accountant-General.

Allotment Register

S.O.1369. (a) Registrars shall maintain a register of allotments in A.P.F.C. Form 7, columns 2 and 3 thereof being utilized for entering the name of the office.

(b) A table of contents shall be prefixed to the register.

(c) Incases in which a Registrar is in charge of more than one revenue district, a separate register shall be maintained for each revenue district.

(d) The register shall be maintained for all contingent heads as well as the head "Remuneration to temporary section-writers".

(e) At the beginning of the official year, the distribution by sub-districts of the grants under all items except remuneration to temporary section-writers shall be ledgered in the register. A progressive total shall be struck at the foot of each page and carried forward to the following page until the final total is struck in respect of the distribution of the grant to all offices. At the end of the distribution statement the following entries shall be made :-

(i) Total original distribution, (ii) original reserve and (iii) total allotment. In the column Intended for remuneration to temporary section-writers shall be entered the amounts alloted to each .office from time to time [clause (g].

(f) Subsequent alterations of grants shall be shown against each sub-district by plus or minus entries, but neither the page totals nor the totals entered at the end of the distribution statement [clause (e)] shall be altered on that account. They shall also be entered in the ledger of alterations of grants (Form Regn.11-105) wherein a separate opening shall be provided for each of the contingent heads, additional allotments being shown in black ink and resumptions in red ink, in column 3, and each entry being initialed with date by the Registrar, or by the Joint Sub-Registrar when the Registrar is on tour.

(g) i) There shall be no general distribution of allotments by Registrars to Sub-Registrars at the begining of the official year, but funds shall be granted with each sanction, for the employment of temporary section-writers.

(ii) It should be clearly understood that the amount allotted annually to each district by the Inspector-General is the maximum sum that can be utilized during the year for the purpose, subject to the condition that it is liable to reduction if and when new offices are opened or when there is a fall in registrations.

(h) Under no circumstances can an allotment be exceeded unless an additional appropriation has already been obtained to cover the excess.

(i) The expenditure under each head shall be watched carefully and regulated properly. Fresh expenditure shall not be incurred until the disbursing officer has, by a reference to the contingent register, satisfied himself that sufficient allotment is available for the purpose.

(j) Registrars will be held personally responsible for ensuring that expenditure in their own offices and in the sub-offices in their districts is not proceeding at a faster rate than is warranted by the allotments. For the purpose they shall, immediately on receipt, personally scrutinize the monthly IV (b) statements of sub-offices (Chapter XXXII) and if on examination it is found that the expenditure in any office is increasing too rapidly, the Sub-Registrar concerned shall be warned.