

29 DEC 92
LIBRARY
PUNJAB
19 DEC 92
LIBRARY

REVENUE CIRCULARS.

BEING A RE-ISSUE IN A CONSOLIDATED FORM OF ALL REVENUE CIRCULARS
OF THE BOARD OF ADMINISTRATION AND THE FINANCIAL
COMMISSIONER WHICH WERE IN FORCE

ON THE

1ST APRIL 1890.

Issued under the authority of the Financial Commissioner.

VOL. II.

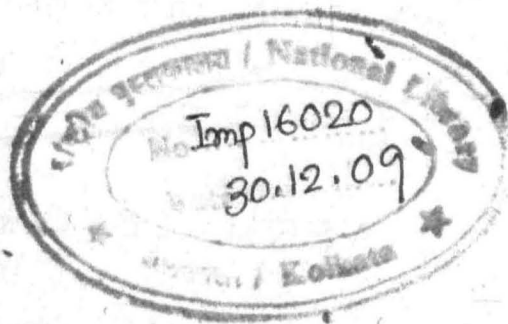


Lahore:

PRINTED AT THE "CIVIL AND MILITARY GAZETTE" PRESS,
Contractors to the Punjab Government.

1890.

30 DEC 2009



G. P
336 222 (5442)
P 969
V. 2

26 cm

PART V.—ADMINISTRATIVE.

No. 40.—Treasuries.

The Rules on this subject are divided into three Parts as follows.—

A.—Inspection of Treasuries by Commissioners.

B.—Treasurers.

C.—Tahsíl Treasuries.

D.—Miscellaneous Rules.

The following subjects connected with Treasuries have been transferred to the Accountant-General, viz.:—Management of Treasuries as such; Currency; Promissory Notes; Government Loans.

A.—*Inspection of Treasuries by Commissioners.*

C. M. 3, 1888. 1. The standing orders regarding the inspection of ^{Standing} Treasuries by Commissioners are contained in the following ^{orders.} extract from a letter from the Punjab Government, No. 216, dated 30th September 1887:—

2. The Lieutenant-Governor agrees with the Financial Commissioner in thinking that each District Treasury should be inspected by the Commissioner of the Division once in each financial year; he is therefore pleased to direct that this shall be regarded as the rule in future. Commissioners should be informed accordingly, and also be told that His Honor considers it desirable that, as far as can be arranged consistently with the due discharge of their other duties, not less than six and not more than twelve months should elapse between any two inspections of the same treasury.

3. The Lieutenant-Governor observes that in regard to the nature of these treasury inspections by Commissioners the present practice is not in accordance with the intention and orders of the Government of India. The orders which state definitely the requirements are those contained in the Resolution of the Government of India in the Financial Department No. 3853, dated 19th June 1874, and repeated in paragraph 3 of Chapter XXXII of the Civil Account Code. By these Commissioners were relieved of the duty of complying to a long list of questions on points of detail into which their enquiries could not be expected to extend, and it was explained that the inspection required of them was one of a more general character. Subsequently, in re-affirming the general responsibility of Revenue Officers for treasury administration, the Government of India suggested (Financial Department Resolution No. 1796, dated 24th July 1876) that the questions, which had been cancelled by the order of 1874 above mentioned, would serve to show the various points to which the attention of the executive officers of the general administration might be properly directed, and should be considered to this extent revived. There have been no further orders on the subject by the Supreme Government, and these instructions, therefore, while imposing on Commissioners the duty of a general inspection of treasuries and directing their attention to the questions as a guide to the objects to be in view, do not require these officers to answer all or any of the questions.

4. It appears, however, that Commissioners are still supplied with the questions, and that they are required to examine the treasuries by them and to submit their inspection reports in the form of answers to the questions. Authority for this practice is to be found in the Circular of the Punjab Government No. 3188, dated 14th November 1877, as modified by Circular No. 112-14, dated 11th January 1878. But it is clear that these instructions do not carry out the intention then entertained by the Government, which was to relieve Commissioners from unnecessarily minute inquiries. The Circulars just quoted are accordingly cancelled, and in lieu of them the Lieutenant-Governor directs that Commissioners shall be guided in their inspection of treasuries by the Financial Department's Resolution of the 19th June 1874, which was sent to them with the Punjab Government's Circular No. 44-1139, dated 16th July 1874, and by the paragraph of the Civil Account Code already quoted. The list of questions which they have hitherto been

required to answer is published as Appendix B of the Code (Vol. I), and will of course be useful as suggesting points which at their discretion they may take up in their inspections in addition to the general examination required by the Supreme Government's orders. But they are not required to go into the details indicated by the questions, nor need their inspection reports take the form of replies to them.

Reports submitted to Acct. Genl.

2. The inspection reports will be submitted to the Accountant-General and not to the Financial Commissioner. (Punjab Government No. 2830, 12th. September 1878, to Secretary to Financial Commissioner). 58, 1878.

B.—Treasurers.

Appointment and remuneration.

3. In 1849 the Board of Administration for the Affairs of the Punjab directed the appointment of a single Treasurer for all the District Treasuries in each Commissioner's Division, who should receive the salary sanctioned for each District Treasury, furnishing the corresponding security, and be bound to keep an agent at each except that at which he himself resides. The appointment rests with the Commissioner of the Division. Bark. Coll., XXV. Dir. Appx.

The remuneration is fixed for each district according to a scale sanctioned by the Government of India, with reference to the extent of the transactions of the Treasury. Circular No. 45 of 1866.

Security furnished.

4. The security to be furnished for each Treasury is calculated according to the amount of the salary authorized for it. In 1849 the Board of Administration fixed the security at Rs. 15,000 when the salary was Rs. 50 per mensem, and Rs. 30,000 when the salary was Rs. 80 per mensem. In some cases the salary is higher, and in these a larger amount of security is required. A portion of the security is required to be in Government Promissory Notes, deposited in one of the Treasuries held by the same Treasurer; the security is retested in January of each year, and the result reported to the Commissioner. No security is required from Assistant Treasurers or Tahsil Cashiers, the District Treasurer being responsible for all Branch or Tahsil Treasuries in the district, and all his subordinates being appointed by him and on his responsibility. Circular No. 111 of 1849.

The Board of Administration recommended that, if possible, a Banker from one of the houses in the Punjab should be employed as Treasurer, and objected to the office being thrown open to general competition, unless no eligible party could be found in the Punjab to accept it. Circular 111 of 1849.

Security Bonds.

5. Orders were issued on January 31st, 1887, to the effect that all Treasurers' security bonds executed before December 8th, 1885, must be re-drawn—

Cir. 1, 1887.

- (a) if Government Promissory Notes exclusively are pledged as security, in Form I of the forms appended below ;
- (b) if landed or immovable property alone is pledged as security, in Form II of the forms appended below ;
- (c) if the security taken consists partly of Government papers and partly of immovable property, in both the forms appended below.

In every case the bonds will be signed by the Deputy Commissioner, and they must in all cases be registered. No other engagements need be executed besides these bonds.*

C. M. 5520,
1872.

The security to be taken from Treasurers must, as a general rule, consist of Promissory Notes of the Government of India, endorsed or conveyed to the Deputy Commissioner. But if, in any case, it should appear desirable to accept or prescribe a different form of security, application for the sanction of Government to the security proposed to be substituted must be made through the Financial Commissioner.

These orders which only apply to District and Divisional Treasurers, and not to their Agents or Gomáshtás at Sadr or Tahsíl Treasuries, do not affect existing securities if otherwise satisfactory.

Bark. Dir. Coll.,
Appx. XXV and
Cir. 51, 1867.

6. The following rules regulate the connection of Treasurers with private banking or other business :—

Private bank-
ing, &c., by
Treasurers and
their Agents.

1st.—Although banking on the part of Treasurers should not be expressly encouraged, yet no objection need be taken to their doing so, provided that private transactions are kept quite distinct from public duties, that Treasurers themselves do not carry on private banking concerns during office hours, and that they do not lend to public servants.

2nd.—The Sadr Gomáshta of the District Treasury is prohibited from being engaged in private banking or commercial business either on his own account or on account of the Treasurer. Where a Treasurer maintains a private banking concern, it is indispensable that he entertain one or more separate Gomáshtás for its management. He is not at liberty to employ for this purpose any subordinate of the Treasury Department in Government employ.

* Form I has been prescribed by the Government of India. In the case of Treasurers of District Treasuries no modification should be made in the prescribed form except after communication with the Government of India Solicitor: in taking security bonds from other officers of Government who are entrusted with the charge of public money, the form is intended as a model only and may be modified by the Local Government to meet special cases (Financial Commissioner's Circular No. 10 of 1890).

3rd.—The Tahvildárs, however, are not to be allowed to carry on any private trade.

4th.—Claims brought by a Treasurer, or on his behalf, against persons to whom he has lent money, should accordingly be adjudicated in the same way as suits by other bankers, provided the foregoing rules be not infringed.

5th.—Government Officers are prohibited from borrowing money from Treasurers or other subordinates, but there is no objection to their leaving portions of their salary in the Treasurer's hands until required: no interest, however, must be given or taken.

6th.—The Tahvildár at a tahsíl is forbidden to have any private transaction of any kind, either by way of loan or by receipt of deposits of cash or jewels, or to carry on any private trade. Any employment of the public funds in private speculations is an abuse of trust and will be punished by dismissal.

Residence,
etc., of Tahvildár.

7. A Tahsíl Tahvildár must always live on the premises. He cannot be appointed nor removed, nor can he take leave, without the sanction of the Collector communicated through the Tahsildár.

FORMS OF TREASURER'S SECURITY BONDS. (PARA. 5 ABOVE)

FORM I.

Know all men by these presents that we of (Principal)
of (1st surety) and of (2nd surety) of are
held and firmly bound unto the Secretary of State for India in Council in the sum of Rs.
to be paid to the said Secretary of State in Council his successors or assigns or his or their certain
attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs
executors administrators and representatives jointly and every two of us bind ourselves our heirs
executors administrators and representatives jointly and each of us binds himself his heirs executors
administrators and representatives severally firmly by these presents sealed with our seals dated
this day of 18 and each of us the said doth hereby for himself
his heirs executors administrators and representatives covenant with the said Secretary of State
in Council his successors and assigns that if any suit shall be brought touching the subject-matter
of this obligation or the condition hereunder written in any Court subject to the Chief Court of the
Punjab other than the said Chief Court in its Ordinary Extra Original Jurisdiction the same shall
and may at the instance of the said Secretary of State in Council be removed into tried and deter-
mined by the said Chief Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden was on the day of 18
appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by
virtue of such office the said has amongst other duties the care charge and over-
sight of and responsibility for the safe and proper storing and keeping in the places appointed for the
custody thereof respectively of all money specie bullion coin jewels Government currency notes
stamps and Government securities of whatever description gold silver copper lead goods stores chattels
or effects stored and used at received into or despatched from the Treasury of
or paid deposited or brought into the said Treasury by any person or persons whomsoever and
for any purpose or purposes whatsoever and whereas the said as such
Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Govern-
ment currency notes stamps and Government securities of whatsoever description gold silver
copper lead goods stores chattels or effects (hereinafter together only called "the said property") are
and is of full measure and good quality when received into the said Treasury and until he has duly
accounted therefor and for every part thereof in manner hereinafter referred to and whereas the
said is bound whenever called upon so to do to show to his superior officers that the said

so much thereof as he has July accounted for is at all times so bound to attend for the purpose of discharging his duties as his superior officers may appoint and whereas the said true and faithful accounts of the said property and of his superior officers therewith respectively in the form and manner bed under the authority of Government and also to prepare accounts as he may from time to time be called upon to do the time being as of the said but as between the said Secretary of State for India in Council he the said is alone answerable therefor and for every part thereof and whereas the responsibility for the said property and every part thereof does not cease until the same used under the written orders aforesaid and accounted for or been duly despatched d Treasury and delivered over to and a full and complete discharge therefor obtained person or persons as the District Officer of or other the person exercising powers for the time being under the sanction of the Government of may direct whereas the said in consideration of his said appointment has delivered to and signed with and endorsed over to as such District Officer as aforesaid Government to the extent of Rs. of which the numbers amounts and other particulars forth and specified in the schedule hereunder written for the purpose of in part securing indemnifying the said Secretary of State in Council his successors and assigns against all loss damage which he or they might or may in any way suffer by reason of the said property or its or parts thereof being in any way consumed wasted embezzled stolen misapplied lost or otherwise dishonestly negligently or by or through oversight or violence made away with by himself the said or any person acting for him in his said office absence or otherwise or by any sub-treasurers servants clerks agents cash-keepers coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise and whereas the said (Principal) and the said (1st surety) and sureties in that behalf have entered the above bond in the penal sum of conditioned for the due performance by of the duties of the said office aforesaid and of other the duties pertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and persons aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said shall whilst he shall hold the said always duly perform and fulfil all and every the duties thereof aforesaid and further said and do and shall indemnify and save harmless the Secretary of State in Council his successors and assigns Government of and all and every the person or persons from time to time has or have or shall hold or exercise the said office of District Officer while the said has or shall hold and enjoy the said office Treasurer as aforesaid of and from all and every loss and damage which the time the said has held executed and enjoyed the said office opened or been sustained or shall or may at any times or time hereafter during the at he the said or his agent or agents nominees or nominee shall hold use or act in the said office happen to or be sustained by the said Secretary of State or his successors or assigns the Government of or the said District Officer time being by from or through the means of the neglect failure misconduct disobedience or of any of the sub-treasurers servants clerks agents cash-keepers photodars or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consumption embezzling or otherwise dishonestly or parting with the said property whomsoever whilst he or the said the said office of Treasurer as aforesaid the same shall be and remain agreed and declared that he shall be at liberty to tender notice in writing of his resignation and shall continue in residence

all omissions and defaults on the part of the said said period of six months: Provided always and it is hereby and State in Council that the Government promissory notes for as aforesaid respectively or such other to the same amount as the District Officer for the time being may consent from time to time to accept and in lien or exchange for the same and the interest thereof respect the said District Officer for the time being or the Government of part and additional security to the said Secretary of State in Council assigns for the purposes aforesaid with full power to the said Secretary or his successors or assigns or his or their officers and servants duly authorized from time to time as occasion shall require to sell and dispose of the said Government or a sufficient portion thereof with the interest thereon and to apply the proceeds and towards the indemnity as aforesaid of the said Secretary of State in Council and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said Officer for the time being or the Government of if they shall think fit to the

Provided further and it is hereby expressly agreed and declared between by the said and the said Secretary of State in Council it shall be lawful for the said with the consent of the said District or of other the person exercising his functions for the time being under the sanction Government of first had and obtained to change and substitute said deposit of Government promissory notes for Rs. or any part thereof any substituted notes from time to time other notes of the same or other loans of the same value without in any way affecting the obligation of the said bond or the liability of and as such securities as aforesaid

And it is hereby lastly agreed and declared by and between the said [Principal] and [one surety] and [other sureties] as his the said [Principal's] sureties and the said Secretary that on the vacation by the said [Principal] of his said office of the mentioned Government promissory notes for Rs. or any not less than substituted therefor as aforesaid shall not be at once returned to him but shall be and remain in the said [the authority with whom the notes are deposited] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [Principal] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [Principal]: Provided always that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [Principal] and [sureties] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

In witness whereof the parties to these presents have hereunto set and subscribed their names and seals on the dates hereinafter mentioned respectively.

The Schedule above referred to

FORM II.

THIS INDENTURE made this _____ day of _____ one thousand eight hundred and _____ Between _____ son of _____ caste _____ resident of _____ situation the district of _____ of the one part and the Secretary of State for India in _____ of the other part: Whereas the _____ was on the _____ day of _____ thousand eight hundred and eighty _____ appointed to and now holds and exercises the office of Treasurer at _____ upon condition that he the said _____ do give to the said Secretary of State for India in Council security to the amount and value of Rs. _____ for the faithful performance by him of his duties as such Treasurer: And whereas by virtue of such security the said _____ has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and deposited in or despatched from the Treasury at _____ or paid deposited or brought into the Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever: And whereas the said _____ as such Treasurer as aforesaid is also responsible that all specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects (hereinafter

only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to: *And whereas* the said is bound wherever called upon so to do to show to his superior officers that the said property and every part thereof have so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint: *And whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do: *And whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof: *And whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such person or persons as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of the Punjab may direct: *And whereas* the said in consideration of his said appointment previous to the execution of these presents upon the condition aforesaid and in order to secure such faithful performance aforesaid has agreed to convey by way of mortgage the hereditaments and premises described in the schedule hereunto annexed for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks agents cash-keepers photedars coolies or other persons nominated or accepted by or serving under him the said or by any person or persons whomsoever whether in the service of Government or otherwise; No INDENTURE witnesseth that in pursuance of the said agreement and in consideration of the price the said doth hereby grant transfer and assign unto the said Secretary of for India in Council his successors and assigns all those hereditaments and premises situate in

particularly mentioned in the Schedule hereunder written and delineated in the map annexed: *Together with* all easements rights and things appurtenant or reputed appurtenant and all deeds pattas and instruments of title relating thereto: *And all the estate right title claim and demand whatsoever of him the said into and upon the said hereditaments and premises and every part thereof: To have and to hold* the hereditaments and premises hereby granted or expressed and intended so to be unto the said Secretary of State for Council his successors and assigns for ever subject to the proviso for redemption hereinafter contained: *Provided always* and it is hereby declared and it is the true intent and meaning presents and of the said parties hereto that if the said has whilst he has said office of Treasurer as aforesaid always duly performed and fulfilled the said duties said office and other the duties aforesaid and if he the said shall whilst hold the said office always duly perform and fulfil all and every the duties thereof aforesaid further if the said do and shall indemnify and save harmless the said of State in Council his successors and assigns the Government of the Punjab and all and person or persons who from time to time has or have held or shall hold or exercise the of District Officer while the said has held or shall hold and enjoy the of Treasurer as aforesaid of and from all and every loss and damage which during the said has held executed and enjoyed the said office has happened or be or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said to or be sustained by the said Secretary of State in Council his successors or assigns of the Punjab or the said District Officer for the time being by from or through the neglect failure misconduct disobedience omission or insolvency of the said agent or agents nominee or nominees or of any sub-treasurers servants clerks agents photedars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees by from or through the embezzling stealing misspending or otherwise dishonestly or negligently or through violence making away or parting with the said property or any part or parts thereof or persons whomsoever whilst he or the said has acted as Treasurer or shall hereafter act in the said office of Treasurer as aforesaid then (but subject always to the proviso hereinafter contained) the said Secretary of State for India in Council shall and will

cost of the said

reconvey re-transfer and re-assign the said hereditaments and premises hereby granted or expressed and intended so to be unto the said his heirs or legal representatives or his heirs or legal representatives as he or they shall direct. And in the meantime and until default shall be made by the in the due performance of his duties

Note.—If it is intended that possession is not to remain with the Treasurer then this clause should be omitted. as aforesaid the said his heirs and legal representatives shall continue in possession and receipt of the rents and profits of the said hereditaments and premises: And the said doth hereby for himself his heirs legal representatives and assigns covenant with the said Secretary of State for India in Council his successors and assigns that he the said now hath good right

to grant the hereditaments and premises hereby granted or expressed so to be unto and to the use of the said Secretary of State for India in Council his successors and assigns in manner aforesaid and that free from incumbrances: And the said doth hereby for himself his heirs legal representatives and assigns covenant with the said Secretary of State for India in Council his successors and assigns that whensoever in exercise of the powers hereinafter reserved to the said Secretary of State his successors and assigns sale shall be made of the said hereditaments and premises hereby granted or expressed so to be or any part thereof the said Secretary of State for India in Council his successors and assigns and any other person or persons who may purchase the same their heirs legal representatives and assigns shall and may at all times thenceforth quietly possess and enjoy the same and receive the rents and profits thereof without any lawful eviction interruption claim or demand whatsoever from or by the said

or any person rightfully claiming from under or in trust for him and that free from incumbrance: And further that he the said and all other persons having or lawfully or equitably claiming any estate or interest in the said hereditaments and premises or any part thereof shall and will from time to time and at times hereafter at his or their own cost during the continuance of this security and afterwards at the cost of the person or persons requiring the same do and execute or cause to be and executed all such acts deeds and things for further and more perfectly assuring the hereditaments and premises unto and to the use of the said Secretary of State for India in Council his successors and assigns and other persons aforesaid in manner aforesaid as shall or reasonably required: And it is hereby agreed and declared and the true intent and of the parties hereto is that if default shall be made by the said

in the due performance of his duties in such office or employment as aforesaid or in making damages losses costs charges and expenses hereinbefore mentioned and contained or any part thereof respectively then and in such case and immediately thereupon or at any time thereafter time to time as occasion shall require it shall be lawful for the said Secretary of State for India in Council his successors or assigns or his or their officers or servants duly authorised in law and notwithstanding the dissent or opposition of the said his heirs or legal representatives to enter into and upon and (whether in or out of possession) to make sale and dispose of the said hereditaments and premises hereby granted or expressed so to be or any part thereof by public auction or private contract and for such price or prices as to the said Secretary of State for India in Council his successors or assigns shall appear reasonable with liberty the same or any part thereof and for effectuating any such sale it shall be lawful for the Secretary of State for India in Council his successors or assigns to do make and enter into any acts deeds conveyances and assurances whatsoever: And it is hereby further declared between the parties to these presents that such acts deeds conveyances and assurances done executed under or by virtue of these presents shall be good valid and effectual whether

his heirs or legal representatives shall or shall not join therein or assent thereto and the said

and legal representatives and all other persons claiming under him or them: And it is declared that the power of sale hereinbefore contained shall and may be exercised and to be done in pursuance thereof shall be good valid and binding notwithstanding the order of any Court of Law or equity for barring or foreclosing the equity of redemption of

his heirs or legal representatives shall have been previously obtained of sale is given in addition to the ordinary remedies of foreclosure and otherwise): Receipts in writing of the District Officer for the time being for all monies to arise from sales shall be good and sufficient discharge to the persons paying the same and such persons from all responsibility in respect of the application or non-application nor shall he or they be bound to enquire whether the sale was regular or not: These presents: Provided always and it is hereby agreed and declared by and

Secretary of State for India in Council that, on the vacation by the said said office of Treasurer as aforesaid the above mentioned hereditaments and premises shall be at once re-conveyed to him his heirs or legal representatives but shall be and

remain mortgaged with the said Secretary of State for India in Council for the term of six months as security against any loss that may have been incurred by the Secretary of State in Council owing to the neglect or default of the said or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said

Provided always that the re-conveyance at any time of the said hereditaments and premises shall not be deemed to affect the right of the said Secretary of State to take proceedings against the said

in case any breach of the conditions set forth in this deed shall be discovered after the re-conveyance of the said hereditaments and premises: *Provided further* and it is hereby lastly agreed and declared by and between the said

for himself his heirs and legal representatives with the said Secretary of State for India in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this deed in any court subject to the Chief Court of the Punjab at Lahore other than the said Chief Court in its Extraordinary Original Jurisdiction or in any Court subject to the High Court of Judicature at

other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said Chief Court or the said High Court respectively in its Extraordinary Original Jurisdiction.

In witness whereof the parties to these presents have hereunto set and subscribed their hands and seals on the dates hereinafter mentioned respectively.

The Schedule above referred to:

C.—Tahsíl Treasuries.

Bark. Dir.
Coll., Appx.
XXII.

8. Every payment into a Tahsíl Treasury should be accompanied by a memorandum (*arz irsál*), stating the amount, the description of coin, the account to which it is to be credited, and the names of the sender and of the person conveying it to the Tahsíl. This memorandum should not be drawn up at the Tahsíl office; but should be presented by the person tendering the payment and filed with the records of the Tahsíl for future reference. It may be written either in the Persian,

Patwari Rule 27. Hindi or Gurmukhi characters, and should be signed by the sender of the money if he can write. If he is unable to write, it should be attested by his seal and by the signature of the writer, who may be the patwari of the village, if this be conveniently possible. A specimen Form is appended.

Memorandum of Payments tendered—(*Arz irsál*).

We, Khairáti and Guláb, Lambardárs of the village of Sándah, pay to the account of Government, through Amír Singh, messenger, the sum of rupees thirty, current coin, the half of which is rupees fifteen, on account of the village of Sándah, Tahsíl Lahore, as detailed below, and request that it may be duly credited, and that a receipt may be given.

Land Revenue,		Cesses, Rs.		Local rate.
Instalment for June 18	For July 18	Lambardár,	Patwári,	
Rs.	Rs.	Rs.	Rs.	Re.
Khairáti, Rs.		Guláb, Rs.		
Land Revenue Rs.	Cesses, Rs.	Land Revenue, Rs.	Cesses, Rs.	
Instalments.	Lambardár, Patwári	Instalments	Lambardár,	
June 18 , July 18 ,		June 18 , July 18 ,		
Rs. . Rs. .	Local rate,	Rs. . Rs. .	Local rate	

The 1st July 18

KHAIRATI AND GULAB
Lambard

The Dákhila.

Memorandum of mode in which payment has been credited (Dákhila.)

[illegible]

Tahvildár.

Tahsildár.

The Register of Dákhilás (*Dákhila Bahi*) is usually in the same form as the Dákhila, with an additional column for the signature of the person to whom the Dákhila is furnished. In such cases the Dákhila may be furnished with a counterfoil, and a number of copies bound together, so that when the Dákhilás have been issued, the book containing the counterfoils will serve as the Register.

11. When the collections of a Head-quarters Tahsíl are received at the District Treasury, the memorandum of payments tendered (*arz írsál*) is presented at the tahsíl where the Dákhila is prepared in duplicate, and is signed by the *Wásil Báki Navís* (no *Siyáha Navís* being kept) and the Tahsildár. The person tendering the payment is then sent to the Treasury with both copies of the Dákhila, which he presents with his payment. The Treasurer receives the money, and signs and returns one copy of the Dákhila after entering any deductions for short weight or false coin which may be found necessary. The other copy is retained until the accounts for the day are closed, when the Treasurer forwards it to the Tahsildár. Columns 1, 3, and 13 of the Dákhila Register should be filled in by the *Wásil Báki Navís* when the Dákhila is issued, and the remaining columns when it is received back; and enquiry must be made about any Dákhilas not returned by the Treasurer on the same or the following day.

Procedure for
recording re-
ceipt of money
at the head-
quarters Tah-
síl.

Where the Government Treasury is managed by the Bank of Bengal a similar course is followed, the duplicate Dákhila being presented with the money at the Bank instead of at the District Treasury office.

12. In all tahsíls having cash transactions, a Daily Cash Account (*Siyáha*) is kept by the *Siyáha Navís*, in which all receipts are entered, whatever the nature of the item may be, and however it may be intended to be ultimately disposed of. The Tahsildár is responsible for any failure to show any sum received during the day in his account. Every separate payment is entered, with the name of the person making it, and the account on which it is made. Thus, in the case of Land Revenue, the name of the village is stated; and where the tenure is *pattidári* or *bhayachára*, and the payment is on account of certain shares only, the amount paid for each recorded share is detailed. The book in which it is kept forms the Day Book of the tahsíl, and a fresh book is opened at the beginning of a new financial year.

Accounts kept
by the *Siyáha*
Navís.

A Cash Book is also kept by the *Siyáha Navís* in which a single entry is made for the items received during the day falling under each separate head of account, and similarly for all items expended falling under one

at the Sadr Tahsíl, the *Wásil Báki Navís*, must pay in at
partition fees. A note should be filed in
and date of the D

head of account. At the end of the day a cash balance is struck, which is carried forward to the account of the following day.

By the Tahvildár.

13. Duplicate of this and of the preceding accounts are kept by the Cashier (*Tahvildár*) in his own character, in books furnished to him for the purpose.

The printed Siyáha.

14. On closing the accounts of the day, the entries in the Cash Book are copied into a form prescribed by the Accountant-General having the principal heads of receipt and expenditure printed or lithographed in the English and Persian characters, and this is at once despatched under the signature of the Tahsildár and the Tahvildár to the District Office, and, on receipt, is signed by the Collector or the Treasury Officer, and placed on record.

At Head-quarters Tahsils.

15. At Head-quarters Tahsils, where no cash transactions take place, there are of course no cash accounts, but a Daily Abstract (*Goshwára*) of the entries in the Dákhila Book under each head of account is sent to the District Treasury: no copy of this is retained at the Tahsíl.

Disbursements.

16. Entries of disbursements in the Daily Cash Accounts are supported by the receipts of the payees.* Where the disbursements are on account of the pay of fixed establishments, instead of taking a separate receipt from each individual, the receipts may be taken in the form of an Acquittance Roll. This should be sent up when the payments have been completed, together with the order under which they were made. If they have not been completed on the last day, the transactions of which will be incorporated with the District accounts for the month, the order should be returned on that date with the Acquittance Roll, and no further payments should be made until a fresh order is received.

* Payments from a Government Treasury are almost always made by the issue of cheques on the Treasury, and a stamped receipt for the money is taken on the back of the cheque, which is filed with the accounts as a voucher. In such cases no second receipt is required, and none should be demanded. In any case payment is not made by cheque on the Treasury, but direct to the payee by the Collector or by any other Government official, a stamped receipt will of course be taken and filed with the accounts, but in such cases also no duplicate receipt should be demanded. In the case of payment by bill or cheque, a separate receipt not for the money, but for the voucher, (which is filed with the proceedings in the manner described in Rule 57 of Judicial Circular No. 2, 1885.) but this, not being a receipt for the money, does not require to be particularly particularized the amount of the bill or cheque. It would be necessary to give a receipt for the money.

*Acquittance Roll of Tahsíl Establishment (Kabz-ul-wasúl)
for the month of*

Serial No.	Name.	Office held.	Amount of pay.	Deductions.	Amount payable.	Signature of payee.

17. A Monthly Account Current or *Jama wa Kharch* is prepared, showing the receipts of the month arranged under the proper heads of account, and the expenditure from day to day, with the authority for each payment. The heads of expenditure here given should correspond with those in the *Siyáha*, heads under which there has been no income during the month being omitted. The income and expenditure of days, the accounts of which are not included in the District Treasury Account of the month, should be shown on the Account Current for the following month so as to facilitate comparison with the Treasury Accounts. Monthly Account Current.

18. In each Tahsíl there will be a Tahvildár appointed by and on the responsibility of the District Treasurer. No security is demanded by Government from the Tahvildár. It is his duty to test all rupees brought to the tahsíl and at once to cut in half all false rupees and restore the fragments to the parties; after testing and counting the rupees, he will sign the receipt, and will enter the amount in his day book, and place the cash in the small chest kept by his side for that purpose. In the evening, when the office is closed, he will count over the receipts of the day, check the total with his day book, compare the entries with the *Siyáha Navís*, and sign the day book of the *Siyáha Navís*, who in return will sign the day book of the Tahvildár. No cash to be taken after sunset or before sunrise, or on Sunday or any holiday on which the office is closed. In the presence of the Tahsildár, or, should he be absent, of the Náib-Tahsildár, the cash receipts of the day will then be placed in the treasure-chamber, of which one key is kept by the Tahvildár and the other by the Tahsildár. The locks of the door will then be handled by the sentry in the presence of the Non-Commissioned Officer, to whom, on leaving the office, the charge will be formally made over by the Tahvildár. Tahsildár's duties.

Admittance to
Treasury after
close of work.

19. No one except the officer in charge of the Treasury, in the case of District or Branch Treasuries, or except the Tahsildár, in the case of Tahsíl Treasuries, shall be admitted into the Treasury after the work of the District or Tahsíl office has closed for the day, without a written order from such officer. The Police guard is responsible for seeing that this rule is carried out.

The latter rule, which is applicable to District and Branch as well as to Tahsíl Treasuries, is ordered to be entered on a board, with other standing orders, and suspended in a conspicuous place within view of the guard.

Government
property, and
nothing else, to
be placed in
Treasury.

20. Nothing but the Government cash or Government property is to be kept in the treasure-chamber. The Tahsildár should satisfy himself daily that the amount of cash under lock and key in the treasure-chamber corresponds to the entry in the public accounts, and he will certify, when sending up the last Siyáha, which will appear in the accounts for the month, that he has himself counted the cash. The cash is to be kept nowhere but in the masonry well or chamber, which is assigned for the purpose: under no pretence is Government cash to be received, kept, or paid away in the house of a private individual.

Formal trans-
fer of cash on
departure and
return of Tah-
sildár.

21. When the Tahsildár leaves his Tahsíl for a longer period than one day, the cash should be formally inspected and the key consigned to the Náib-Tahsildár, and, after comparison, both officials will sign the cash account. The same formality should take place on the Tahsildár's return.

Transfer of
charge of Tah-
síl Treasury.

22. Whenever the charge of a Tahsíl is transferred, the balance of money, stamps, and opium should be formally made over by the relieved to the relieving officer, and a certificate in the vernacular, in the annexed form, submitted for the information of the Collector of the District :—

Cir. 22, 1874.

Certified that the office of the Tahsildár of _____ District _____
 _____ was transferred on the _____ noon of the _____ 18 _____
 and the charge of the Tahsil Treasury made over with the following cash balances, &c., which were
 duly counted, examined, and weighed:—

						Amount.	Total.
<i>Silver Coins.</i>							
Government rupees		
Half rupees		
Quarter rupees		
Two-anna pieces		
<i>Copper Coins.</i>							
Double pice		
Single do.		
Half do		
Pie pieces		
<i>Currency Notes.</i>							
Of rupees one thousand		
Ditto five hundred		
Ditto one hundred		
Ditto fifty		
Ditto twenty		
Ditto ten		
Ditto five		
<i>Stamps.</i>							
Court fees		
General		
Postage		
Service		
<i>Opium.</i>							
Quantity		
GRAND TOTAL RS.							

Tahsildár.

Relieved Officer.

Relieving Officer.

Date of termination
monthly count.

23. No cooking of accounts is allowed: receipts of every kind are to be credited as they come in. No sums are to be kept off the Siyáha or the day book of the Tahvildár. Except in the months of February and March, the Revenue Accounts of Tahsíl Treasuries for each month, close with the transactions of the 27th day of the month, and in February they close with the transactions of the 25th, transactions of subsequent dates being included in the accounts of the following month. In March they include all transactions up to the evening of the 31st day of the month, in order that all the transactions of the official year may appear in the accounts of the year. The Monthly Collection Reports (*Tauzís*), except that for April, which will include no transactions earlier than the 1st of the month, that for February, which will end with the transactions of the 25th, and that for March which will include all transactions from 26th February to 31st March, both days inclusive, will therefore show all transactions from the 28th day of the preceding month to the 27th day of the month under report, both days inclusive. Correspondence will thus be ensured between the Collection Reports and the Treasury Accounts.

Despatch of
Treasure.

24. Despatches of treasure from Tahsís to a Headquarters Treasury will be made either periodically or occasionally when money in excess of current requirements has accumulated, as may be arranged with reference to local circumstances.

The most convenient dates for making these remittances will vary in different Tahsís, because in many Districts the surplus money of one Tahsíl is first sent to another Tahsíl which is on the road, and thence the surplus treasure of these two Tahsís comes in together.

The dates for despatches should be determined for each tahsíl by the District Officer in consultation with the Police authorities*. If on the dates thus fixed for despatch the money in the Tahsíl is only sufficient to meet the requirements of the place during the ensuing month, then no remittance need be made. On the other hand, if in any tahsíl the sum of fifty thousand rupees has accumulated, then a special despatch should take place at once, and, in like manner, if there is an urgent need of funds at the Sadr Station, which the Tahsíl Treasuries can supply, a special remittance should be made. Some of the Tahsíl Treasuries of the Punjab are exceptionally circumstanced: these are

* The Accountant-General will, when occasion requires, issue orders to District Officers regarding remittances from Tahsís (Finl. Commr.'s Cir. XI 1879). The principles to be followed in the management of such remittances are noted in Government of India Circular letter No. 1287 of 16th March 1880 (Finl. Commr.'s Cir. VI 1880).

either so isolated and cut off from the Sadr Station, that it would be inconvenient to make frequent remittances, or, owing to heavy disbursements, they have to be frequently replenished with funds: for such places exceptional arrangements have been sanctioned, with which it is unnecessary to interfere.

The strength of the bags should be tested and their mouths tied up, and sealed with the private seal of the Tahsíl-dár, or of the Náib-Tahsíl-dár in the absence of the Tahsíl-dár. Each description of coin should be sent in separate bags. The bags are to be stowed in treasure trunks with English locks; the keys of the trunks, sealed up in a cover, should be despatched to the Treasurer by post, or by the hand of a Chaprási. A suitable guard, with reference to the amount of treasure, should be told off; a Jamadár or an official of the Tahsíl should accompany each despatch: if the amount be very considerable, a detachment of Police (Horse and Foot) should accompany. The Non-Commissioned Officer commanding the party should, before starting, carefully examine the trunks and locks of the trunks, and inspect the arms, ammunition, and accoutrements of his detachment and load half the muskets, and report "all right" to the Tahsíl-dár, who will satisfy himself that every proper precaution has been taken, and make a separate written report that he has done so, and hand it, with the *chalán* or *irsál*, to the Non-Commissioned Officer. If the transit cannot be accomplished in one day, the halt is always to take place in the Tahsíl or Police Station on the road, where a masonry well should be prepared for the deposit of the treasure. The march is never to take place before sunrise or after sunset, and the treasure is never to arrive at the District Head-quarters on a Sunday or close holiday. When the party, by leaving the Tahsíl on the fixed date, would naturally arrive at the District Head-quarters on such a day, it is to start from the Tahsíl either a day earlier or a day later as may be most convenient. The party is never to stop on the road under any pretence of weather, on hunger or thirst: the whole escort is to keep together: none are to be allowed to straggle or stay behind, nor are any passengers or relatives or friends of the guard to be allowed to join the party, either on the road or in the same boat. On the arrival of the party at the District Head-quarters, they are to go direct to the Treasury, and nowhere else: the Non-Commissioned Officer will report himself to the Native Officer in charge, and deposit his treasure, supposing that office hours have closed or not commenced, in security; the Jamadár or other official of the Tahsíl will immediately report his arrival to the Deputy Commissioner or Officer in charge of the Treasury, and the cash should before night-fall be

locked up in the treasure-chamber. If the treasure be despatched on camels or beasts of burden, nothing else but the trunks are to be laden; and, if the treasure be despatched on coolies, their names and place of abode are to be specified; if the despatch be on carts, no one but the driver is to be seated on the cart. The description of carriage employed is to be specified in the *irsál* which will accompany the despatch. If the despatch be so small that the Tahsíl Chaprásís can convey it about their persons, no guard of the Police need be sent, but never less than two Chaprásís are to be told off for the purpose; and, if the journey cannot be accomplished in one day, they will deposit at night the cash in the way laid down for larger despatches.

No despatches are even to be made in form of hundís or private remittances or adjustments. The Treasurer will, in the presence of the Non-Commissioned Officer, examine the external fastening of the trunks, and ascertain whether they are sound and uninjured, and have not been tampered with, and hand to him a receipt to that effect signed by the Officer in charge of the Treasury.

Loss or deficiency how dealt with.

25. The Treasurer must settle with the Tahvildár, his own nominee, any deficiency in tale or weight: the fact that the locks of the chest are intact is all that the guard is responsible for. Payment of the carriage hire is to be made at once at the District Office. If there be any deficiency or discrepancy in the despatch, it is to be then and there notified to the Non-Commissioned Officer, and, on his return to the Tahsíl, the Non-Commissioned Officer will report to the Tahsildár, and hand to him the receipt.

The Government will hold the Deputy Commissioner, Officer in charge of the Treasury, Non-Commissioned Officer, Tahsildár, and Tahvildár, responsible for any loss which arises from the neglect of any of these precautions, or want of proper attention to interests of Government, according to the division of responsibility which is now laid down.

Supervision of despatches of treasure.

26. Useless transmission of cash, backwards and forwards, should be obviated by timely arrangement. During certain months of the year, the Tahsils are flushed with cash; at other seasons there is no income, but for the whole year the Tahsíl Police and other local establishment should be paid from the Tahsils, with the exception of the Head-quarters Tahsíl of each District. When the pay abstract has been receipted by the Collector, he will, by a warrant (*Hasb-ul-kharch*), order the Tahsildár to disburse the amount and debit the same in his *Irsál* and *Jama Kharch*, quoting the number

and date of the warrant. To enable the Tahsildár to be always in funds to meet this demand when his collections are drawing to a close, he should estimate the amount required for such purposes, or any other local purpose, such as buildings, for the period anterior to the time of the next instalments falling due, and should ask leave of the Deputy Commissioner to keep that amount in even rupees in his Tahsíl, bringing it out as a balance in his *Jama Kharch*, quoting the number and date of the order, and detailing the purpose of the detention of the cash. When the instalments begin to come in, the whole amount in balance should be sent in and the account closed, to be re-opened again when the collections are completed. Not a rupee which is required for expenditure within the pargana for any purpose should be sent to the District Treasury, and the use of escorts and carriage should be economized as much as possible. Similarly, if any items of revenue due at the Tahsíl are paid in at the District Office, credit should be given to the Tahsildár by a warrant (*Hasb-ul-Jama*), and, when a transfer has to take place, for instance, when payments sanctioned in a compensation statement have to be credited to balance, a *Hasb-ul-kharch Hasb-ul-Jama* warrant should be issued, and the whole transaction will be arranged as one of account.

27. When a Tahsildár has placed any item in deposit, which may, according to rule, be kept in deposit, he can repay it on his own authority. When this is done, he will clearly indicate the *Siyáha* in which the item was originally credited. A vernacular register of such deposits must be kept by the Tahsildár, and they will be brought on the deposit register of the District Treasury, item by item, as they are paid in. Deposits.

28. The books kept by the Tahsildár are part of the records of the Tahsíl, and should be supplied to him at the commencement of each financial year of one size and description. He should keep the following books:— Tahsildár's books.

- I. Day book—*Bahi Siyáha*.
- II. Cash book—*Bahi Wákzhám*.
- III. *Bahi Vend of Stamps*.

Cir. 18, 1878.

29. Tahsildárs are strictly prohibited from soliciting zamindárs, who come to pay revenue, with a view to getting subscriptions for memorials and other private objects. Such subscriptions do not appear on the public accounts, and the system leads to fraud and abuse, and has been strongly condemned by the Punjab Government (Punjab Government No. 631 of 13th February 1878, to Secretary to Financial Commissioner). Soliciting zamindárs for subscriptions, &c., forbidden.

D.—Miscellaneous.

Padlocks.

30. Padlocks for Treasury purposes are supplied by the Financial Commissioner's Office. Both original and duplicate keys of Chubbs' locks belonging to Sub-Treasuries should be kept by the person who has the lock in his possession, and he should be responsible for their safe custody. When such locks are made over to a Treasurer, he shall be held personally responsible for them, and, should such locks be rendered valueless by the loss of their keys, the Treasurer should be obliged to make good the price of the lock. The loss of any keys belonging to such locks should be at once reported to the Financial Commissioner's Office. Metal labels with the number of the lock stamped on them should be attached to all keys. In taking over charge of a Sub-Treasury, the relieving officer is required to note and certify that the duplicate as well as the original set of keys has been made over to his possession by the Officer relieved: the certificate should be sent to the Collector who will be held by the Financial Commissioner strictly responsible for the observance of this rule on the part of Tahsildárs.

G. M. 5923.
1877.
Cir. 4, 1884.

Cir. 34, 1884.

Cir. 53, 1883.

Treasury Buildings.

31. It is of the greatest importance that treasure-chambers should be secure. In all the newly-constructed Tahsils proper arrangements have been made: when old buildings are utilised and are not isolated from adjoining houses, proper precautions should be taken both as to stationing guards and selecting a treasure-chamber. The exterior walls of the chamber should never be the outer walls of the building. The doors of the chamber should be constructed of iron bars, with open spaces betwixt them, and should be secured by Chubbs' locks: where at present there is no masonry well or chamber, one should be constructed. The guard should have the well where the treasure is deposited in their sight but beyond their reach.

Bark. Dir. Coll.,
Appx. XXII.

Inspection of Treasury strong-rooms by Superintending and Executive Engineers.

32. By Government of India, Public Works Department, Circular No. 11 of 18th July 1881 (reprinted in Circular 47 below), it was directed that the inspection of Treasuries should form an important part of the duties of Superintending and Executive Engineers. When a Superintending or Executive Engineer thinks a treasury-chamber not safe, he should report his opinion through the usual channel to the Local Government. (P. W. D. Code (5th Edition), Chapter III., paras. 39 and 73.)

Cir. XIII, 1881.

Instructions in regard to the Executive Engineer's certificate are contained in para. 22, clauses *c* and *b*, of Chapter XXVIII of the Civil Account Code, viz. :—

- 1^o that it will be in force for 12 months ;
- 2 that it should be suspended in a conspicuous place within the strong-room.

Cir. 65, 1863.

33. Judges of Small Cause Courts are not to be placed in charge of Treasuries, if this can be avoided. If such a Judge must of necessity be put in charge of a Treasury as a temporary measure, the previous sanction of Government should be obtained.

S. C. C. Judges
not to be put in
charge of Treasuries.

Cir. 35, 1886.

34. Treasurers, Sub-Treasurers, and Siyáha Navises are required to have a knowledge of English numerals.

Knowledge
of English
numerals by
Treasurers, &c.

Cir. 72, 1878.

35. Head Clerks of District Offices are required to supervise and be generally responsible for the proper performance of treasury work.

Responsibility
of Head Clerks.

No. 41—Budgets.

Cir. 37, 1884.

1. The particular attention of all Commissioners and Collectors is drawn to the instructions contained in Punjab Government Circular No. 19, dated 29th October 1883, (Appendix A of this Circular), regarding the preparation, scrutiny and review of the Budget Estimates submitted by them. The greatest trouble is often caused by inaccuracies or unexplained discrepancies in the figures entered by local officers, and by the want of explanation on the part of Collectors of their reasons for the estimates put forward by them, and of the manner in which their calculations have been made, and by the entire absence on the part of Commissioners to review the budget, or, even when they have dissented from the Collector's estimates, to add an explanation of their reasons for so doing.

Inaccuracy to
be avoided and
discrepancies
to be explained.

2. The first requisite in preparing a Budget Estimate is to see that the figures given as the actuals for the last completed year agree actually with those contained in the accounts submitted by Treasury Officers to the Accountant-General, and, whenever there is any difference between these figures and those entered in the annual reports or returns submitted to the Financial Commissioner's Office, the discrepancy should be fully cleared up and explained in submitting the estimate.

Actuals should
correspond
with Treasury
figures.

3. Before proceeding to make a forecast for the ensuing year, a comparison should next be made between the estimate previously submitted for the current year and the actuals of those months of the year of which accounts are available at the time that the Budgets are under preparation. This is in most cases a very necessary precaution

Comparison on
with actuals
for past year.

The Collector should then consider what other materials he possesses for a sound forecast ; and this will depend upon the nature and circumstances of each particular department of revenue and expenditure for which estimates are framed. The reasons which may exist for the adoption of the figures entered in the estimates should be recorded in sufficient detail to admit of their accuracy being verified. If the changes are small and due to causes which constantly operate, the explanation may be brief : but the reasons must be given in all cases. The fact of the figures remaining unaltered is not a sufficient reason for passing them over without remarks. The Financial Commissioner wishes to be certain that the figures have been deliberately adopted after due consideration.

Cir. 18, 1882.

List of Budgets
submitted to
the Financial
Commissioner.

4. The Budgets submitted through the Financial Commissioner's Office are the following :—

Receipts.

- I.—Land Revenue, Imperial.
- I.— Ditto, Local.
- II.—Opium.
- V.—Excise.
- VI.—Provincial Rates.
- VI.—Local ditto.
- VIII.—Assessed Taxes.
- XII.—Interest, Imperial.
- XXI.—Scientific, &c.
- XXV.—Miscellaneous, Imperial.
- XXV.— Ditto, Provincial, Part I.
- XXIX.—Irrigation, Major Works, &c.
- XXX.—Minor Works and Navigation.

Charges.

- 1.—Refunds, Revenue, Part 1.
- 1.— Ditto, Part 2.
- 3.—Land Revenue, Settlement.
- 4.— Ditto, Deputy Commissioner's Contingencies.
- 4.— Ditto, Record-Room Charges.
- 4.— Ditto, and 18—General Administration.
- 7.—Excise.
- 8.—Provincial Rates.
- 10.—Assessed Taxes.
- 26.—Scientific, &c., &c.
- 30.—Printing, Settlement.

Imp 16020 Dated 30. 12. 09

C. M. 42, 1888.

5. These estimates are submitted for the financial year ending March 31st, not for the agricultural year. The following instructions for their preparation should be observed:—

Detailed in-
structions.

Cir. 37, 1884.

Cir. 28, 1885.

Cir. 37, 1884.

(i) *Land Revenue*.—The form of Budget Estimate under this head will be as shown in the annexed Appendix B, or in such similar form as may be approved by the Accountant-General. Printed copies of the prescribed form are supplied through the Accountant-General's Office before the 10th of August. In filling up this form, the officer concerned should bear in mind the following remarks. In the second column (actuals for the past financial year) should be shown the gross collections actually credited in the Treasury during that year. The third column will of course merely reproduce the sanctioned Budget Estimate of the current year. The fourth column should be carefully filled up by Collectors with reference to the latest ascertained facts and prospects. This will not be very difficult, as, when the budget is prepared, the collections on account of the spring harvest are known and the prospects of the autumn harvest have been well ascertained and are approximately certain. In filling up the fifth column, Collectors will be guided in regard to fixed collections mainly by the rent-roll of the current year, after due consideration of any alterations likely to be made therein, and of any arrears which are likely to be collected. In regard to fluctuating and miscellaneous collections, the actuals for the past year and the Revised Estimates for the current year should be taken as guides. But the subject should be carefully considered so that if the past year and the current year do not appear normal, or if the year to come seems likely to be in any way singular, the necessary allowances may be made.

Cir. 28, 1885.

Cir. 29, 1888.

With the Budget each Collector will submit a review of the same, which will consist of the entries made in the four forms of the annexed Appendix C, in accordance with the instructions printed on each form. Printed copies of these forms are circulated from the Financial Commissioner's Office. Commissioners in forwarding the Budgets of their Divisions will forward the reviews also after filling up the portions of the forms appropriated to them.

(ii) *Opium* and (iii) *Excise*. These Budgets should be framed in accordance with instructions issued by the Commissioner of Excise.

(iv) *Provincial Rates*.—The Estimates for the several cesses under this head should be framed on the Land Revenue demand.

(v) *Assessed Taxes*.—The Income-tax receipts for the ensuing year should be estimated with reference to the actuals for the past year and the Revised Estimate for the current year. The Estimate should be framed with respect to gross receipts without reference to refunds, for charges on account of which a separate Budget Estimate is prepared.

(vi) *Interest*.—The income from this source will vary according to the advances and loans outstanding, and should be carefully calculated with reference thereto.

(vii) *Miscellaneous*.—It should be considered whether there are likely to be any receipts from the items which fall under this head.

(viii) *Refunds*.—These might be estimated on the average of the actuals for the past three years, omitting any large items which are not likely to occur again. Refunds of assessed taxes (Income-tax) must be carefully estimated with reference to the progress which has been made in obtaining correct lists of demand, and the increase or decrease which it is expected will be made in this demand in the year in question.

(ix) *Settlement*.—This is framed by Settlement Officers.

(x) *Land Revenue Contingencies*.—This Estimate should be framed on the sanctioned grants for the current year, care being taken that the Estimate is in no case in excess of actual requirements.

(xi) *Record-Room Charges*.—These should be estimated, if possible, considerably below the estimated income. At the same time full provision for probable requirements should be made so as to avoid the large demands that are often subsequently made on the Financial Commissioner's reserve. The reserve is intended to meet charges that could not have been foreseen, whereas allotments have sometimes to be made from it for purposes which could easily have been foreseen at the time of the framing of the Budget. C. M. 49, 1898.

(xii) *Excise Expenditure*.—The special instructions issued should be followed. Cir. 37, 1894.

(xiii) *Assessed Taxes*.—The expenditure on the collection of the Income-tax should be estimated according to the current year's grant. Ordinary contingent expenditure, such as that on paper, pens, ink, &c., should be included in "Land Revenue Contingencies;" only extraordinary contingent expenditure should be included in the Assessed Taxes Budget.

(xiv) *Minor Departments.*—The provision for Trade Statistics should be in accordance with the expenditure sanctioned on this account for the district.

Cir. 52, 1870.

6. As official postage expenditure is budgetted for provincially by the Accountant-General, no specific allotments for districts are necessary, or, in other words, the expenditure on official postage will not affect the sanctioned provision for other contingent charges of Commissioners and Collectors. For keeping this class of expenditure within Budget provision, or, if necessary, applying for an extra Budget provision, the Accountant-General is alone responsible : but disbursing officers are responsible that disbursements are made according to the Official Postage Rules, and they should exercise due economy in making use of the Postal Service.

Official Postage Budget.

Cir. 43, 1889.

7. In order to enable the Financial Commissioner to report to Government yearly in the month of March how far the Land Revenue Collection of the Province will fall short of, or exceed, the figures sanctioned as the Revised Estimates for the financial year, under the head of I—Land Revenue, all Collectors will submit punctually by the close of the first week in March, through Commissioners, a statement in the form given in Appendix D, below. The figures to be entered in column 3 of the statement can be added up from the monthly *Tauzis* as regards Land Revenue and from the Monthly Statement of Provincial Services as regards Revenue Record-Room Receipts.

Further statement comparing collections with the Revised Estimates.

Cir. 28, 1888.

8. The following table shows the latest dates on which the various Budget Estimates should reach the offices of Commissioners and the Financial Commissioner's Office : and it is hoped that measures will be taken to ensure that each estimate may reach the office of destination not later than the prescribed date.

Latest dates for submission of Budgets.

Budget Estimates.	Due dates on which the Estimates must reach Commissioner's office.	Due dates on which the Estimates must reach Financial Commissioner's office.	REMARKS.
I.—Land Revenue, Imperial ...	20th Sept. ...	10th October.	(a) These Budgets now go direct from Collectors to the Excise Commissioner, who prepares the Provincial Budgets and submits them to the Financial Commissioner.
I.— Ditto, Local ...	30th Sept. ...	15th October.	
II.—Opium ...	(a) Ditto ...	Ditto.	
V.—Excise ...	(a) Ditto ...	Ditto.	
VI.—Provincial Rates ...	5th October...	20th October.	
VI.— Ditto Local ...	30th Sept. ...	15th October.	
VII.—Assessed Taxes ...	30th Sept. ...	Ditto.	
XII.—Interest, Imperial ...	1st October...	Ditto.	
XXI.—Scientific, &c., &c. ...	Ditto ...	Ditto.	
XXV.—Miscellaneous, Imperial ...	Ditto ...	Ditto.	
XXV.— Ditto Provincial, Part I	Ditto ...	Ditto.	* This estimate is prepared by the Veterinary Surgeon with the Government, Punjab, and is sent to the Financial Commissioner's office by the Director of Land Records and Agriculture.
XXIX.—Irrigation—Major Works, &c.	Ditto ...	Ditto.	
XXX.—Minor Works and Navigation	Ditto ...	Ditto.	
1—Refund—Revenue, Part I ...	Ditto ...	Ditto.	
1— Ditto ditto 2 ...	Ditto ...	Ditto.	
3—Land Revenue—Settlement ...	Ditto ...	Ditto.	
4—Ditto ditto Deputy Commissioner's Contingencies.	Ditto ...	Ditto.	
4—Ditto ditto Record Room Charges.	Ditto ...	Ditto.	
4—Ditto ditto and 18—General Administration.	Ditto ...	Ditto.	
7—Excise ...	(a) Ditto ...	Ditto.	
8—Provincial Rates ...	Ditto ...	Ditto.	† This estimate is prepared by the President, Government Agri-Horticultural Society.
10—Assessed Taxes ...	Ditto ...	Ditto.	
26—Scientific, &c., &c. ...	Ditto ...	Ditto.	‡ This estimate is prepared by Director of Land Records.
30—Printing: Settlement ...	Ditto ...	Ditto.	
* Office of the Veterinary Surgeon with Government, Punjab.	Ditto ...	Ditto.	
† Government Agri-Horticultural Garden.	Ditto ...	Ditto.	
‡ Agricultural Department	Ditto ...	Ditto.	

Cir. 4, 1867.

9. Mere Budget provision is not sufficient authority for the execution of a public work until estimates have been received and sanctioned by Government.

Mere Budget provision not sufficient authority for execution of public work.

Cir. 18, 188.

10. When a District Officer sees reason to anticipate a necessity for any outlay in excess of Budget provision, he should take timely measures to obtain sanction from the proper authority for an additional grant. If he incurs expenditure in excess of budget provision without sanction, he is personally responsible, and may be called upon to refund the amount to Government.

Collector responsible for expenditure in excess of Budget provision.

Appendix A.

PUNJAB GOVERNMENT CIRCULAR

FINANCIAL DEPARTMENT.

Circular No. 19—²⁸¹⁰/₃₁₉₃, dated 29th October 1883, to all Heads of Departments, Commissioners and Deputy Commissioners, and Officers charged with the preparation of Budgets.

Considerable difficulty was experienced by the Government in reviewing the Provincial Budget for 1883-84 owing to the generally unsatisfactory condition of the Estimates of District and Divisional Officers and Heads of Departments. The chief defects noticed were the want of explanations in the District Estimates and insufficient reviews of the same by Controlling Officers and Heads of Departments.

2. As the Estimates of District or Local Officers form the groundwork of the Budget it is essential that they should afford all the information necessary to a quick and correct decision of the question of their appropriateness or otherwise. All variations between the forecasts for the year to which they relate, the actuals of previous years, and current Estimates should be fully explained, reasons should be given for the inclusion of new or the exclusion of old items of income and expenditure, and the Estimates should generally be made self-explanatory. The Lieutenant-Governor trusts that Deputy Commissioners and other Local Officers will see that nothing is wanting in these respects in the Estimates for 1884-85 now being submitted under instructions from the Accountant-General.

3. His Honor expects Commissioners and Heads of Departments, through whom Local Estimates are forwarded to the Accountant-General, to scrutinize them closely, and fully explain their own proposals when these differ from the forecasts of the District Officers; and, in the cases of the more important heads of revenue and expenditure, Commissioners and Heads of Departments should submit a brief review of the Estimates, which should be forwarded by the Accountant-General with his own Budget proposals when sending these to Government for orders. Thus each Commissioner will report briefly on the more important Local Estimates of his Division forwarded by him direct to the Accountant-General or through the Head of a Department; while Heads of Departments will report on the Estimates of the Province as a whole, at the same time forwarding the local estimates and divisional reviews to the Accountant-General to be laid before Government.

Appendix B.

1	2	3	4	5	6	7
LAND REVENUE.	Actuals, 1889-1890.	Original Estimate as sanc- tioned for 1890-91.	Collector's Revised Es- timate for 1890-91.	BUDGET ESTIMATES, 1891-1892.		
				Collector's.	Commis- sioner's	Financial Commis- sioner's.
1. Fixed Collections for which Canal Depart- ment is entitled to take credit						
2. Other Fixed Collections						
3. Service Commutations...						
Total fixed ...						
4. Fluctuating Collections for which Canal De- partment is entitled to take credit						
5. Other Fluctuating Collec- tions						
6. Miscellaneous Receipts (in detail)						
7. Other Receipts (in detail)						
Total Fluctuating and Mis- cellaneous ...						
Grand Total ...						

• Appendix C.

18 -18 .

DISTRICT.

FORM No. I.

• LAND REVENUE BUDGET REVIEW.

ACTUALS.

1	2	3	4	5	6
HEAD OF LAND REVENUE.	Revised Estimate, 1889-1890.	Actuals, 1889-1890, as by Treasury Account.	Actuals, 1889-1890, as by Statement in Land Revenue Report.	Explanation of dif- ferences between columns 3 and 4.	REMARKS BY COM- MISSIONER.
I.—LAND REVENUE.					
I.—Ordinary Revenue—					
1. Fixed Collections for which the Canal Department is entitled to take credit					
2. Other Fixed Collections					
3. Fluctuating Collections for which the Canal Department is entitled to take credit					
4. Other Fluctuating Collections					
5. Collections from Government Estates...					
II.—Sale of Government Estates					
III.—Sale Proceeds of Waste Lands and Re- demption of Land Tax					
IV.—Rent of Resumed Police Service Lands and Service Commutations—					
1. Service Commutations					
V.—Rents, &c., of Fisheries					
VI.—Miscellaneous Fees and Fines—					
1. Rent of Railway Class C. Lands, and rents of buildings on such lands ...					
2. Settlement Parcha Fees... ..					
3. Miscellaneous Receipts					
VII.—Miscellaneous—					
1. Stone Quarry Receipts					
2. Fines and forfeitures of Revenue Courts					
3. Miscellaneous Receipts (give detail in manuscript; sale of trees, jágir per- centage, talabána, &c.)					
TOTAL I.—LAND REVENUE, IMPERIAL ...					

INSTRUCTIONS.

Column 2 can be filled up from the Budget of the previous year.

Column 3 will give the gross collections credited in the Treasury during 1889-1890. It will
thus correspond with column 2 of the Budget under review.Column 4 will show the collections during 1889-1890, as given in the statements attached to
the Land Revenue Reports.

Column 5 will give a brief explanation of the differences (if any) between columns 3 and 4.

DISTRICT, }

The 18 . }

Collector.

18 -18

DISTRICT.

FORM No. II.

LAND REVENUE BUDGET REVIEW.

REVISED ESTIMATES.

1	2	3	4	5	6
HEAD OF LAND REVENUE.	Actuals, 1889-1890.	Budget Estimate, 1890-1891.	Revised Estimate, 1890-1891.	Explanation of any differences between columns 3 and 4 and also between columns 2 and 4.	REMARKS BY COMMISSIONER.
LAND REVENUE.					
I.—Ordinary Revenue—					
1. Fixed Collections for which the Canal Department is entitled to take credit ...					
2. Other fixed collections ...					
3. Fluctuating Collections for which the Canal Department is entitled to take credit ...					
4. Other Fluctuating Collections ...					
5. Collections from Government Estates ...					
II.—Sale of Government Estates ...					
III.—Sale Proceeds of Waste Lands and Redemption of Land Tax ...					
IV.—Rent of Resumed Police Service Lands and Service Commutations—					
1. Service Commutations ...					
V.—Rent, &c., of Fisheries ...					
VI.—Miscellaneous Fees and Fines ...					
1. Rents of Railway Class C. Lands, and rents of buildings on such lands ...					
2. Settlement Parcha Fees ...					
3. Miscellaneous Receipts ...					
VII.—Miscellaneous—					
1. Stone Quarry Receipts ...					
2. Fines and forfeitures of Revenue Courts...					
3. Miscellaneous Receipts (give detail in manuscript); sale of trees, jágir percentage, talabána, &c. ...					
TOTAL I.—LAND REVENUE, IMPERIAL ...					

INSTRUCTIONS.

Columns 2, 3 and 4 will be the same as columns 2, 3 and 4 of Budget under review.

Column 5 should state briefly the reasons for any differences between the Budget and Revised Estimates for the current year, and between the Revised Estimate for the current year and the actual revenue of the year before.

DISTRICT, }

18 }

Collector.

DISTRICT.

18 -18
FORM No. III.

LAND REVENUE BUDGET REVIEW.

BUDGET ESTIMATES.

1	2	3	4	5	6
HEAD OF LAND REVENUE.	Actuals, 1889-1890.	Revised Estimate, 1890-1891.	Budget Estimate, 1891-1892.	Remarks and Explanation of Collector.	REMARKS BY COMMISSIONER.
I.—LAND REVENUE.					
I.—Ordinary Revenue—					
1. Fixed Collections for which the Canal Department is entitled to take credit ...					
2. Other Fixed Collections ...					
3. Fluctuating Collections for which the Canal Department is entitled to take credit ...					
4. Other Fluctuating Collections ...					
5. Collections from Government Estates ...					
II.—Sale of Government Estates ...					
III.—Sale Proceeds of Waste Lands and Redemption of Land Tax ...					
IV.—Rent of Resumed Police Service Lands and Service Commutations—					
1. Service Commutations ...					
V.—Rents, &c., of Fisheries ...					
VI.—Miscellaneous Fees and Fines—					
1. Rents of Railway Class C. Lands, Land rents of Buildings on such lands ...					
2. Settlement Parcha Fees ...					
3. Miscellaneous Receipts ...					
VII.—Miscellaneous—					
1. Stone Quarry Receipts ...					
2. Fines and Forfeitures of Revenue Courts ...					
3. Miscellaneous Receipts (give detail in manuscript); sale of trees, jágir percentage, talabána, &c. ...					
TOTAL I.—LAND REVENUE, IMPERIAL ...					

INSTRUCTIONS.

Column 2 will correspond with column 2 of the Budget under review, and column 3 will correspond with column 4 of the same Budget.

Column 5 should explain briefly the reasons for any increase or decrease in the Budget Estimate of the year to come, as compared with the Revised Estimate of the year current.

DISTRICT, }
The 18 . }

Collector.

FORM No. IV.

Statement showing how the Revised Estimate for the year 1890-91 and the Original Estimate for the year 1891-92 on account of Fixed, Fluctuating and Miscellaneous Land Revenue have been calculated.

1	2	3	4	5
DETAILS.				
	Fixed Land Revenue (Heads I-1 and 2 and IV-1 of Review Statements Nos. I to III).	Fluctuating Land Revenue (Heads 1-3 to 5 of Review Statements I to III).	Miscellaneous Land Revenue (Heads II, III, V, VI and VII of Review Statements I to III).	Total of columns 2, 3 and 4.
	Rs.	Rs.	Rs.	Rs.
Sanctioned demand for the year 1890-91	10,00,000	2,00,000	1,00,000	13,00,000
	Fixed Land Revenue.	Fluctuating Land Revenue.	Miscellaneous Land Revenue.	Total.
	Rs.	Rs.	Rs.	
Arrears of the year 1889-90 and all previous years	20,000	5,000	2,000	27,000
(1) Add to the demand for 1890-91 the amount of above arrears expected to be realized in 1890-91	15,000	4,000	1,000	20,000
(2) Add to the demand for 1890-91 the amount likely to be collected on account of the demand for future years	2,000	...	...	2,000
(3) Add on account of probable alteration of the demand for 1890-91	2,000	...	...	2,000
(4) Deduct on account of probable alteration of the demand for 1890-91	1,000	...	...	1,000
(5) Deduct the amount suspended from the demand for 1890-91	10,000	2,000	500	12,500
Net addition (Items 1, 2, 3, 4 and 5)	8,000	2,000	500	10,500
Total (this should agree with the Revised Estimate for 1890-91 shown in column 4 of Review Statement II and column 3 of Review Statement III)	10,08,000	2,02,000	1,00,500	13,10,500

FORM No. IV.—concluded.

1					2	3	4	5
DETAILS.					Fixed Land Revenue (Heads I-1 and 2 and IV-1 of Review Statements Nos. I to III).	Fluctuating Land Revenue (Heads I-3 to 5 of Review Statements I to III).	Miscellaneous Land Revenue (Heads II, III, V, VI and VII of Review Statements I to III).	Total of columns 2, 3 and 4.
					Rs.	(Estimated demand). Rs.	Rs.	Rs.
	Fixed Land Revenue.	Fluctuating Land Revenue.	Miscellaneous Land Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.				
Estimated demand for the year 1891-92 ...	...	...	...	...	10,08,000	2,02,000	1,00,500	13,10,500
Estimated arrears of the year 1890-91 and all previous years ...	15,000	2,000	1,000	18,000				
(a) Add to the demand for 1891-92 the amount expected to be realized on account of the above arrears...	10,000	2,000	500	12,500				
(b) Add to the demand for 1891-92 the amount likely to be collected on account of the demand for future years	1,000	...	...	1,000				
(c) Add on account of probable alteration of the demand for 1891-92 ...	500	...	...	500				
(d) Deduct on account of probable alteration of the demand for 1891-92 ...	2,000	...	...	2,000				
(e) Deduct on account of probable suspensions and other outstandings at the end of 1891-92. ...	8,000	1,000	...	9,000				
Net addition (Items a, b, c, d and e) ...	1,500	1,000	500	3,000	1,500	1,000	500	3,000
Total (this should agree with the Budget Estimate for 1891-92 shown in column 4 of Review Statement III) ...	...	...	...	...	10,09,500	2,03,000	1,01,000	13,13,500

The Collector should specially report the total amount of the arrears which have not been included in the Revised Estimate for the year 1890-91, and the Original Estimate for 1891-92, and should explain fully what action has been taken for the realization or remission of the arrears.

_____ DISTRICT, }
The _____ 18 . }

Collector.

Appendix D.

Statement showing the probable Increase or Decrease in the Land Revenue Collections of the District as compared with the Revised Estimate for the Financial Year 1890-91.

1	2	3	4	5	6	7
HEADS OF LAND REVENUE.	Figures finally sanctioned as the Revised Estimate for the year 1890-91.	AMOUNT LIKELY TO BE COLLECTED UP TO THE END OF MARCH 1891.			Balance, i. e., difference between columns 2 and 5, plus or minus.	Brief explanation of the increase or decrease entered in column 6.
		Actual collections for 11 months, i. e., from 1st April 1890 to 28th February 1891. [The figures entered in this column should agree with the Tausis and Statements of Provincial Services, and also with the Treasury Accounts.]	Probable collections in March 1891.	Total of columns 3 and 4.		
I.—LAND REVENUE.						
I.—Ordinary Revenue—						
1. Fixed Collections for which the Canal Department is entitled to take credit.						
2. Other Fixed Collections ...						
Total Fixed Collections ...						
(a) 3. Fluctuating Collections for which the Canal Department is entitled to take credit.						
4. Other Fluctuating Collections ...						
5. Collections from Government Estates						
Total Fluctuating Collections ...						
II.—Sale of Government Estates ...						
III.—Sale proceeds of Waste Lands and Redemption of Land Tax.						
Total sale proceeds of Waste Lands, &c., II and III ...						

(a) Dera Ghazi Khan and Montgomery Districts only.

Appendix D.—concluded.

HEADS OF LAND REVENUE.	2	3	4	5	6	
	Figures finally sanctioned as the Revised Estimate for the year 1890-91.	AMOUNT LIKELY TO BE COLLECTED UP TO THE END OF MARCH 1891.				
		Actual collections for 11 months, i.e., from 1st April 1890 to 28th February 1891. [The figures entered in this column should agree with the Tauxis and Statements of Provincial Services, and also with the Treasury Accounts.]	Probable collections in March 1891.	Total of columns 3 and 4.	Balance, i.e., difference between columns 2 and 5, plus or minus.	Brief explanation of the increase or decrease entered in column 6.
IV.—Rent of Resumed Police Service Lands and Service Commutations—						
1. Service Commutations ...						
V.—Rents, &c., of Fisheries ...						
Miscellaneous.						
1. Mutation Fees under Section 38 of Act XVII of 1887.						
2. Revenue Record-Room Receipts—						
(i).—Fees for inspection and search of Records ...						
(ii).—Fees for copies of Records						
(iii).—Sale Proceeds of Waste Paper						
(iv).—Miscellaneous Revenue Record-Room Receipts ...						
Total Revenue Record-Room Receipts ...						
VI.—Miscellaneous Fees and Fines—						
1. Rents of Railway Class C. Lands, and rents of Buildings on such lands.						
2. Settlement Parcha Fees ...						
3. Miscellaneous Receipts ...						
VII.—Miscellaneous—						
1. Stone Quarry Receipts ...						
2. Fines and Forfeitures of Revenue Courts ...						
3. Miscellaneous Receipts (give details in Manuscript); sale of trees, jagir percentage, surplus talabana, &c.						
Total of VI and VII ...						
TOTAL I—LAND REVENUE ...						

NOTE.—This statement should be submitted punctually during the 1st week in March.

COLLECTOR'S OFFICE,

The _____ 1891.

Collector.

42.—District Record-Rooms.

A.—Permanent Record-Room Establishment.

Control of the
Establishment.

1. The control of the District Record-Room and the ultimate responsibility for its good working rests with the Collector of the District. The Financial Commissioner attaches importance to the frequent detailed inspection of all the record office registers by the Collector or one of his Assistants; and, where practicable, a single Extra Assistant Commissioner should be made specially responsible for this work. At these inspections the principal registers should be examined with a view to ascertaining—

Cir. 17, 1887.

1st, whether all newly received records have been duly entered in the registers and placed in the village or other bundles to which they properly belong;

2nd, whether a proper vigilance is exercised in respect of (a) the issue of files called for by Courts, and (b) their return to the office;

3rd, whether proper discipline is maintained in the Copying Department; and

4th, generally whether there is a fair and suitable division of duties among all the officials employed in the office.

Periodical re-
turns of work.

2. The Collector should also require the Superintendent of his Vernacular Office to lay before him, or before the Extra Assistant Commissioner, who supervises the Record Office, a weekly or bi-monthly abstract of the receipts and issues in each branch of the Record Office. These abstracts should not be written on slips of paper, but should be entered up consecutively in register form, so that comparison with previous abstracts may be made and increase or decrease of work done may be seen. Government can sanction applications for additional establishment only to a very limited extent and under well established necessity; and it is, therefore, essential that by constant vigilance a maximum outturn of work by existing establishments should be secured.

Appointment,
Scale, etc., of
Establishment.

3. The appointment of the executive establishment of the Record Office is in the hands of the Collector. Subject to the limits laid down in the Government orders sanctioning the scale of establishment, the Collector may appoint one of his ministerial establishment as Record-keeper (*Muháfiz Daftar*,) and may also appoint Assistants to help him. In the Record Office the strictest responsibility should be enforced; and unpaid and irresponsible agents, known as *Ummedwárs*, should not be employed.

Bark. Dir.
Coll., para.
122.

Cir. 17, 1887.

Bark. Dir.
Coll., Appx.
XIV.

One head of the Record Office is sanctioned for each district with Deputies, but it is optional with the Collector, so long as the Judicial and Revenue Record-rooms are separate, to place the Record-keeper in special charge of either Department, and one of the Deputies in charge of the other (*see* para. 23 below).

Cir. 17, 1887.

4. It is essential that the Record-keeper and his assistants be kept strictly to their proper duties. The Record-keeper should himself be required actively to direct and supervise all the current business of receiving and issuing records, and he should himself take a considerable share in this work. He should also be held responsible for the work of temporary establishments (*vide* para. 6 below). He should not be allowed to spend an undue proportion of his time in writing reports (*kaisiyáts*); and officers should not call upon him for reports stating particulars and results of previous cases. If a Judicial or Revenue Officer wishes that the former records of any village should be examined, or any particulars of their contents be furnished, he should depute some member of his ministerial establishment for the purpose; and the official so deputed should be allowed to examine the files in the ante-room of the Record Office in the manner prescribed by the rules relating to the inspection of records.

Establishment not to be employed on extra duties.

Cir. XXIII,
1871.

Cir. 17, 1887.

4. It is essential that the Record-keeper and his assistants be kept strictly to their proper duties. The Record-keeper should himself be required actively to direct and supervise all the current business of receiving and issuing records, and he should himself take a considerable share in this work. He should also be held responsible for the work of temporary establishments (*vide* para. 6 below). He should not be allowed to spend an undue proportion of his time in writing reports (*kaisiyáts*); and officers should not call upon him for reports stating particulars and results of previous cases. If a Judicial or Revenue Officer wishes that the former records of any village should be examined, or any particulars of their contents be furnished, he should depute some member of his ministerial establishment for the purpose; and the official so deputed should be allowed to examine the files in the ante-room of the Record Office in the manner prescribed by the rules relating to the inspection of records.

B.—Temporary Record-Room Establishment.

Bark. Dir.
Coll., para. 217.

Cir. XXIII
1871.

5. It was originally intended that the work of destroying useless records should be done by the ordinary establishment; but this has been found impracticable. Establishments are now sanctioned year by year by the Financial Commissioner, subject to Budget provision, on applications made through Commissioners by the District Officers, and the cost of these establishments is set off against the receipt of the Record Office Fund, particulars concerning which will be found further on in this Circular.

Temporary establishment sanctioned year by year.

6. The temporary establishments so entertained must be employed solely in the Record-Room. They are not to be employed on any duty other than the destruction of ephemeral and useless records and the arrangement of other records, and are to be dismissed as soon as the work for which they were entertained has been completed. They will be subordinate to the Record-keeper.

To be confined to proper work.

Cir. 3, 1876.

Cir. 36, 1885.

7. Collectors should consider, as early as possible in the financial year, what establishments of a temporary nature, payable from the Record Office Fund, will be required. Applications in the form below should be submitted to Commissioners of Divisions during April or May, and divisional statements should be forwarded to the Financial Commissioner's Office not later than June 15th.

Application and Budget provision.

C.—Arrangement of Records.

Bark. Dir.
Coll., paras.
124-128.

8. The systematic arrangement of the Collector's records has engaged much attention. The Regular Settlements and the survey on which they were based greatly facilitated the attainment of this very important end. The system on which the records have been arranged is uniform throughout the Punjab, and admits of easy explanation. The system explained.

9. It is assumed that the limits of the revenue subdivisions of the district have been finally determined, and that lists of villages in each tahsíl have been drawn up. A certain number of racks in the Record-Room is then allotted to each tahsíl, in which the papers belonging to each village are placed in separate bundles (*bastahs*), the color of which varies according to the tahsíl. A general index is formed for the tahsíl, a distinct sheet being set apart for each village. The headings of each sheet correspond with the arrangement of the business of the Collector's Office,—see para. 18,—and every case relating to the village is entered in it under the appropriate head as soon as the case is placed in the Record-Room. The entry gives simply the date of the final order in the case. General Index.

10. The best mode of explaining the arrangement of the records will be to suppose the office in the greatest possible confusion, and to detail the steps necessary to bring it into order. Let it be supposed that the documents in loose sheets, unconnected with each other, are found thrown together in large chests. Many such chests full were found in Collectors' Offices when attention was first turned to the subject. Papers which form part of the same case or proceedings (*misl*) should first be brought together. These *misl*s may be more or less perfect, but whenever they are such as to be intelligible, and to throw any light on the affairs of the mauza, the leaves which compose them should be numbered according to date on the outer corner of each leaf, and should be united by a thread, and have an index on a separate sheet attached to them. This index should show prominently the name of the village, the nature of the case (corresponding with some head of the general index), and the date of the final order. It should also give the designation and dates of the papers composing the file, each entry being marked with a number corresponding with that borne on the outer corner of the leaves of the paper. The lists should be totalled and closed, so as to prevent future additions. When the case regards two or more villages, as in the case of a boundary dispute or taluqa, it should be recorded Method of arrangement of files.

under the name of the most prominent village, but a note of reference (*jákar*) should be put up with the bundles of files of the other villages, and corresponding entries should be made in their fly and general indices.

Arrangement
of papers with-
in each file.

11. For the purpose of the preservation of important papers and the periodical removal of those that are useless, the following orders have been given regarding the arrangement of papers inside each file and the nature of the list of papers to be entered on the fly-leaf—

Bark. Dir.
Coll., Appx.
XXI.

(i). The file of every case belonging to the Vernacular Office, even if the case consist only of a single application, must have a fly-leaf, on which shall be entered a list of all papers belonging to the file and which shall indicate the papers that may be removed.

(ii). The list must be drawn up in two columns A and B.

(iii). The papers in the file will be arranged in two series according as they are entered in column A or column B, attached together in such a way that those entered in column B may be detached at once when no longer required.

(iv). File A shall contain—

- (1) Index of papers.
- (2) Petition, report, or paper originating the case.
- (3) Answer of the opposite party.
- (4) Petitions of third parties.
- (5) Record of points at issue.
- (6) Documents filed as exhibits.
- (7) Record of oral evidence.
- (8) Maps and pedigree tables.
- (9) Reports from office or from subordinate offices.
- (10) Arbitration awards, deeds of compromise, and confessions of judgment.
- (11) All notes or papers in the handwriting of the presiding officer.
- (12) Final order.
- (13) Receipts for money or for documents returned.
- (14) Reports of execution and acknowledgments that the final order has been carried out.

File B shall contain all papers not included in File A.

Bark. Dir.
Coll., paras.
129-130.

12. The cases regarding the same village should ^{The fly-index.} then be brought together, and arranged according to dates in an open fly-index bearing the name of the village. At the same time the date on which each case was disposed of should be entered in the sheet of the general index allotted to the village under its appropriate head. It will be observed that there is an essential difference in construction between the fly-index and the general index.* In the former the entries show both the subject and date, and are made consecutively according to the date of the final order; but in the latter they show only the date, and are made under heads which indicate the subject.

13. The files of each village, with the fly-index, should ^{Village|bastah} be tied together, and as many files as can conveniently be kept together should be bound in a cloth, on the outside of which should be legibly written the tahsíl under which the villages contained in the bundle (*bastah*) fall.

Bark. Dir.
Coll., paras. 132-134.

14. It will thus be seen that the arrangement of the ^{Arrangement by locality.} records is according to locality. In order to find any required document, it is only necessary to know the village to which it has reference and the tahsíl in which the village is situate, the date of the document or nature of the case being secondary considerations.

15. The vernacular proceedings generally contain a <sup>English Cor-
respondence.</sup> reference to any English correspondence which has passed regarding a village; but it would also be convenient to have a column in the general index, which should show the dates of letters which have been written or received connected with its affairs. The indices would then afford a clue to all recorded facts and opinions regarding every village in the district.

16. As the classification of cases under investigation in <sup>Check on clas-
sification of
pending cases.</sup> the office should correspond with the heads of the general index, the deciding officer will have the opportunity, as the

* "2nd.—It is commonly supposed that the fly-index is a mere transcript of the entries in the General Pargana Register relating to the mauza with the bundle of which it is placed, but such is not the case. The object of the fly-index is to arrange the *misl*s of each bundle in a new form, not with reference to the matter they contain, but so as to prevent the abstraction of any one *misl* or the papers of any *misl*. The *misl*s should therefore be numbered consecutively according to the date of final order. The fly-index should show the *misl*s arranged as they are received by the Record-keeper, with the number borne by each, [a notice of the head of the General Pargana Register to which it refers, the date and the total number of papers in the *misl*. As each new *misl* is placed in the Record Office, an entry will be made in Pargana Register under the proper head, and a fresh entry at the foot of the open fly-index recording the above facts. The entries in the register are according to heads and in the fly-index consecutively according to chronological order."—Circular Order, S. B. R. N.-W. P., dated 11th January 1848.

cases pass under his review, of correcting any error of classification which may have been committed in the first instance. Adequate security is thus afforded for the uniform and correct entry of all cases under their proper headings.

Topographi-
cal arrange-
ment to be
adopted.

17. Until the year 1886, it was optional for Collectors to arrange village bundles alphabetically in the Record-Room and to use the alphabetical system in Revenue Registers and Records generally. But in that year it was directed that in all lists, registers and records of the Revenue Department, villages should be arranged and entered in the topographical order adopted in the assessment records;* and that, if in any district the Settlement Assessment papers are arranged inside assessment circles in alphabetical and not in topographical order, the Collector should adopt a suitable topographical arrangement. These orders must be strictly adhered to. Alphabetical lists of the villages of each tahsíl, from which the number of any village and its position in the Record-Room and in the registers can be readily traced, may, however, if considered necessary, be lithographed, and supplied for this purpose solely to the Revenue Accountants, Record-keepers, and other Clerks of Collectors' and Tahsíl Offices, and such lists may conveniently be hung up in Record-Rooms.

Bark. D. S. O.
para. 44, Dir.
Coll., para. 131.

Cir. 46, 1886.

Departments
of works.

18. The revenue duties of the Collector's Office are distributed into the following main departments:—

Bark. Dir.
Coll., Appx.
XIV.

- (1) Settlement.
- (2) Collection of Land Revenue.
- (3) Registration.
- (4) Miscellaneous.
- (5) Excise and Stamps.
- (6) Accounts.

Settlement
correspond-
ence.

19. As to Department No. 1 (Settlement) it was ordered in 1883 that Settlement correspondence hitherto made over to District Officers and mixed with other correspondence should be separated, and that in future all correspondence, English papers and maps relating to the

Cir. 5, 1883.

* For convenience sake, the rule regarding numbering of villages in Assessment papers is here quoted:—

"The village plans and the villages themselves in the several lists for each pargana should be renumbered, being arranged in topographical order according to assessment circles and patwáris circles. The numbering should be final, and thenceforward the village should always be designated by its proper number in all lists and registers in the Revenue Department. If smaller mauzás are subsequently formed by partition of the larger one, each component marza should retain its original number, with a subsidiary figure to distinguish it from the others, thus 38—1, 38—2, 38—3, &c."

settlement of a district made over to a Collector by the Settlement Officer on the conclusion of settlement operations should be kept in a settlement Almirah with separate register in charge either of the Head Clerk, or of a Clerk nominated for the purpose by the Collector. Commissioners should at their annual inspections see that this order is properly carried out. They should also see that, when Settlement operations are terminated in any district, the English papers and correspondence are, after the elimination of ephemeral papers, made over in proper order with a register.

Bark. Dir
Coll. Appx.
XIV.

20. All cases falling under departments 2 and 3, and certain classes of cases falling under the fourth or Miscellaneous Department, are placed with the bundles of Revenue Records of the villages to which they relate. The remainder of the cases of the Miscellaneous Department and all those of the Departments of Excise and Stamps and of Accounts, which do not admit of arrangement according to locality, are placed in general bundles for each year according to subject.

Miscellaneous
Department.

21. For purposes of classification in the indices of the Record Office, each of the main departments, except that of Account, is subdivided according to subjects. The headings of the General Index (*see* para. 9 and form annexed) show the subjects, cases relating to which are placed with the village bundles.

Subdivision
according to
subject—General Index
headings.

General Index of the Revenue Cases belonging to the

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
SETTLEMENT.				COLLECTION OF LAND REVENUE.										
No.	Name of village.	Regular Settlement.	Revision of Settlement Records, Summary Settlements, jungle and waste grants, boundary cases. Proceedings under Sections 17, 36 (2), 44, and 45 of the Tenancy Act, 1887, and alterations of assessment.	Balances of Land Revenue, suspension or remission.	Minor processes of duress.	Attachments for arrears and sequestration.	Transfers of pattís.	Farms of estates.	Sales for arrears.	Advances for agricultural improvement.	Málikána.	Canal water-rent.	Refund of excess collections.	Securities of farmers.

Cases arranged in general bundles.

22. Some of the cases relating to subjects No. XXIII and Nos. XXVIII to XXXIII are not susceptible to local arrangement, and these accordingly form the first six classes of cases which are kept in general bundles for each year, the 6th embracing both XXXII and XXXIII. The subjects, cases falling under which are so arranged, are the following :—

Miscellaneous.	I.—Suits by or against Government.	When not admitting of local arrangement.
	II.—Rakhs, grazing tax, and sajji.	
	III.—Appropriation of land for public purposes.	
	IV.—Proceedings of other offices.	
	V.—Single applications and petitions.	
	VI.—Applications for copies, appeals and revision of orders.	
	VII.—Securities of Government servants.	
	VIII.—Complaints against Government servants.	
	IX.—Ministerial establishments and leave of absence.	
	X.—Repairs and construction of public offices.	
	XI.—Translations of letters and orders.	
Excise and Stamps.	XII.—Excise	
	XIII.—Miscellaneous Sayer.	
	XIV.—Licenses for manufacture of Saltpetre.	
	XV.—Cases under the Stamp Laws.	
Accounts (amalgamated in to one head).	XVI.—Recovery of Government dues in pauper suits.	
	XVII.—Treasury cases in which Vernacular proceedings have been recorded.	
Miscellaneous.	XXIV.—Prices Current.	
	XXV.—Meteorological registers.	
	XXVI.—Arboriculture.	
	XXVII.—Local agency.	
	XXVIII.—Encamping-grounds, and supplies and carriage for troops.	
	XXIX.—Contingent Expenditure.	
	XXX.—Education.	
	XXXI.—Octroi.	
	XXXIII.—Assessed Taxes, Imperial and Local.	

Judicial bundles to be kept separate.

23. It is understood that, in accordance with the sanction of the Local Government, the Judicial and Revenue Record Offices have in some districts been amalgamated. Judicial cases are, therefore, in such districts arranged

according to the villages to which the parties belong, separate bundles being made of the Civil, Criminal, and Revenue Records, so that there may be no difficulty in again separating the Judicial Records if necessary.

24. Care will be requisite to maintain the proper arrangement of the records when they have once been put in order. The state of a Record Office and the efficiency of the Record-keeper are easily ascertained. It is only necessary to call for the general indices, to open them at random, to lay the hand upon the entry regarding any particular case, and then to observe the time occupied in its production, and the means by which it is found. In a well-regulated office only a few minutes should be occupied in producing the required papers. Rules should be prescribed for the delivery of the completed *mists* to the Record Office, and the deposit of them by the Record-keeper in their appropriate place. It might be a rule that on each Saturday the Serishtadár should make over to the Record-keeper the cases disposed of in the week immediately preceding that just expired, and that these should always be placed in their proper shelves in the course of the following week. Arrears ought never to be allowed to accumulate, and that they do not accumulate can always be ascertained by demanding from the Serishtadár the file of any class of suits, by observing the date of decision of any late case and the date of delivery to the Record-keeper, and by then seeing whether it has been properly placed in the Record Office. When the Record-keeper has once given his receipt for it, he becomes entirely responsible for its safe custody.

Means of testing efficiency of record office.

25. In order, then, to satisfy oneself of the efficient state of a Record Office, it will be necessary to ascertain that the records are rightly arranged and can be quickly produced; that they are placed up to the latest date required by the standing rules of the office, and entered in the indices; that the fly indices for each village are properly kept up; and that the files themselves are rightly compiled, the papers being properly numbered and enumerated in the list, and the list closed. The last named operation should be done in the office before delivery to the Record-keeper, and that officer should refuse to receive the file till it has been thus made up.

Matters to be looked to in examination of Record Office.

26. The registers of landed property, which the Collector is required to keep up, constitute an important part of his records. The orders concerning them are outside the scope of this Circular.

Registers of landed property.

D.—Destruction of useless Records.

Annual de-
struction.

27. On the 1st February and following days in each year, all papers which have become liable to destruction under the following rules shall be destroyed, all original documents or deeds of any value being first removed. Bark. Dir.
Coll., Appx., XXI.

Disposal of
destroyed re-
cords.

28. All papers liable to destruction shall be torn up and soaked in water, care being taken that all Court-fees Stamps are cancelled; they shall then be sent to the Jail. The Jail authorities shall be called upon to pay the market value to the Record Office Fund. If there is no Jail, or if the Jail authorities decline to take the paper, the orders of the Commissioner shall be taken as to their disposal.

File A papers
how long pre-
served.

29. The papers in every file are divided into A papers and B papers (see para. 11 of this Circular). The papers in File A in the classes of cases specified in Appendix I below shall be permanently preserved. In other cases File A shall be preserved for the periods specified in Appendix II, after the lapse of which it shall be destroyed, with the exception of the following papers, which shall be permanently preserved:—

1. Index of papers.
2. Documents filed as exhibits.
3. All notes or papers in the handwriting of the presiding officer.
4. Final order.

A note of the destruction of the record shall be made at the time in the register in which the case is entered.

File B papers
to be destroyed
after a year.

30. In all cases, unless where the Collector may deem an exception advisable, the papers in File B shall be removed for destruction after one full year has elapsed from the date of the final order, the order of the Appellate authority being taken to be the final order where an appeal has been heard, and the fact and date of such removal shall be written on the fly-leaf, and attested by the signature of the Record-keeper, after which the file shall be restored to its former place in the bundle.

Terms for
books and re-
gisters.

31. The books of record and registers specified in Appendix III below shall be permanently preserved, and those specified in Appendix IV shall be kept for the terms therein prescribed, after which they shall be destroyed.

Registers of
permanent
utility.

32. In Appendix III it is required that Registers of permanent utility should be preserved permanently. The following order defines those registers and contains instructions for their maintenance. Bark. Dir.
Coll., Appx., XIV.

"The following registers of permanent utility should be kept up for reference in each District Office if any facts exist which would find a place in the register, otherwise the register should be emitted:—

- I.—Register of balances of land or other revenue to be paid by instalments.
- II.—Register of estates under direct management.
- III.—Register of transfer of shares to solvent co-sharers.
- IV.—Register of farmed estates
- V.—Register of estates the property of Government, and of grazing or fuel preserves.
- VI.—Register of nazul property.
- VII.—Register of superior proprietors (Taluqdars and Istamrardars).
- VIII.—Register of Patwaris.
- IX.—Register of partition.
- X.—Registers of assignments of land revenue—
 - (a) In perpetuity.
 - (b) For life or lives.
 - (c) During maintenance of institutions.
- XI.—Register of *inam* grants to members of the agricultural community.
- XII.—Register of grants for the formation of roadside groves and the sinking of wells.
- XIII.—Register of advances for land improvement.
- XIV.—Register of lands exempt for a term of years from irrigated rates of assessment.
- XV.—Register of lands taken up for public purposes.
- XVI.—Register of property hypothecated to Government as security.
- XVII.—Register of Government employés.
- XVIII.—Register of securities of Government servants.
- XIX.—Registers of pensions—
 - (1) Territorial and Political.
 - (2) On account of resumed assignments of land revenue.
 - (3) Sayer compensation.
 - (4) Charitable.
 - (5) Superannuation and compassionate.
- XX.—Register of general powers-of-attorney.
- XXI.—Register of agricultural notables.
- XXII.—Register of native gentlemen entitled to the courtesy of a chair.
- XXIII.—Register of places of historical and archaeological interest or antiquity.
- XXIV.—Register of prevailing castes and tribes.

"No form of register is prescribed unless where a form has been given elsewhere, as the information has been already collected in many districts. The registers may be kept in English or vernacular as may be most convenient. They need not be in separate volumes, as one or two pages of a volume will often suffice for the purposes of a particular register.

"When any of these registers has been prepared, the Superintendent of the Vernacular Office must be held responsible that the information is kept corrected up to date, as otherwise the registers will soon become useless."

APPENDIX I.

CASES TO BE PRESERVED PERMANENTLY.

(1). *Mauzawár.*

1. *Detailed Settlements.*—The village Settlement Record, but not separate files, relating to the preparation or testing of the papers composing it.
2. *Revision of Settlement Records.*—The orders under which the revision was effected, and the papers showing the modifications actually made in the Village Settlement Record.
3. *Summary Settlements.*—Settlements of resumed revenue-free lands, of lands affected by river action, of waste land separately demarcated, and of other isolated portions of land—such papers as may at the next detailed Settlement be selected as being of the nature of records-of-rights, or otherwise of permanent value.
5. *Boundary Cases.*—Village boundary (*thakbast*) maps and record of demarcation of boundaries at Settlement.
6. *Jungle and Waste Grants.*—All cases in which a proprietary title is conferred.
18. *Málikána.*—Cases decided during Settlement relating to the title to Málikána or Taluqadári allowances.
29. *Lambardári Cases.*—Cases relating to the appointment of village headmen, unless where an heir is appointed to succeed a previous incumbent; cases relating to dismissal where an heir does not succeed; and cases of reduction in the number of village headmen.
30. *Imperfect Partition.*—All cases in which partition has been effected.
31. *Complete Division.*—All cases in which the division has been made.
40. *Revenue-free Tenures.*—Investigation and resumption files.
- 40(a). *Redemption of Land Revenue.*
43. *Appropriation of land for public purposes, where permanently taken up.*
47. *Appeals and revision of orders relating to cases in this Appendix.*
48. *Appeals to Commissioner and Financial Commissioner relating to cases in this Appendix.*

N.B.—This heading applies only to Commissioner's and Financial Commissioner's Office, not to the District Office, in which copies of orders of Appellate Courts are filed with the original cases.

(2). *Kuliyát.*

47. }
48. } As under mauzawár.

63. Investigation files in cases of pensions and charitable allowances of a permanent character.

67. *Nazúl and Wakf.*—Investigations concerning the title to nazúl property, and proceedings relating to wakf property being placed under the management of the Deputy Commissioner, or the Head or Trustees of an Institution, or of a Committee under Act XX. of 1863.

APPENDIX II.

CASES TO BE DESTROYED AFTER THE LAPSE OF A SPECIFIED PERIOD.

Description of case.	Period for which to be kept.	Time when period begins to run.
(1). <i>Mauzawdr.</i>		
1. <i>Detailed Settlements.</i> —All separate files relating to the preparation or testing of the papers composing the village Settlement Record.	Six years ...	When Settlement is sanctioned by Government.
2. <i>Revision of Settlement Records</i> , except the papers specified in Appendix I.	Ditto ...	When the revised record is sanctioned by competent authority.*
3. <i>Summary Settlements.</i> —All papers not selected for preservation, as provided in Appendix I.	Three years.	When the record-of-right of the following Regular Settlement is sanctioned by Government.
N.B.—If no such selection has been made, File A should be kept until a careful examination and selection can be made.		
4. <i>Jungle and waste grants</i> , where proprietary title is not conferred.	Six years. ...	Expiration of lease.
5. <i>Boundary Cases.</i> —Erection and repair of boundary marks, and rectifications of boundaries by consent during currency of Settlement.	Twelve years.	Date of final order.
6. <i>Applications for division.</i> —Estimate or appraisement of produce taken for rent under Section 17 of Act XVI of 1887.	Three years.	From date of last proceeding in the case.
a. Do. for service of notice or ejectment of tenant without right of occupancy, under Sections 44 and 45.	Ditto ...	Ditto.
b. Do. by tenant for service of notice of relinquishment on landlord, under Section 36.	Ditto ...	Ditto.
7. <i>Alteration of assessment</i> ...	Ditto ...	When the assessment of the next Regular Settlement receives the sanction of Government.
8 & 9. <i>Balances of Land Revenue.</i> —Suspension or remission.	Ditto ..	From date of remission or recovery of the balance.
10. <i>Minor process of duress</i> ...	One year. ...	Ditto.
11 & 12. <i>Attachments for arrears and sequestration.</i>	Twelve years.	From date of removal of the attachment or sequestration.

* Before the passing of the Punjab Land Revenue Act, 1871, the Commissioner's authority was sufficient that of Government is now required.

APPENDIX II—continued.

Description of case.	Period for which to be kept.	Time when period begins to run.
13. Transfers of shares ...	Twelve years.	From date when the land is restored or the transfer becomes absolute.
14. Farms of estates ...	Ditto ...	From date when the land is restored.
15 & 16. Sales of estates, or of rights and interests in land or houses other than that on which the arrear accrued.	Ditto ...	From date when the sale becomes absolute.
17. Advances for agricultural improvement.	One year ...	After final adjustment of the advance.
19. Canal rent ...	Three years.	From date of last proceeding in the case.
20. Refund of excess collections ...	Ditto ...	From date when receipt is filed.
21. Securities of farmers ...	Three years.	From termination of lease or recovery of balances then due.
22 to 25. Regular and summary suits.		
<i>N. B.</i> —These are in many districts kept with the revenue bundles, but the Chief Court rules apply.		
27. <i>Patwáris' Office and Records.</i> —Patwáris' annual papers Nos. 1 and 4, jamabandi and jamakharch.	Six years ...	From date when filed by Patwáris.
Nos. 2, 3 and 5 ...	Ditto ...	After record-of-rights of the following Regular Settlement is sanctioned by Government.
Applications for leave, new appointments, &c. ...	Three years.	From date of final order.
28. Patwáris' cases ...	Six years ...	Ditto.
29. Lambardárs' cases, except those included in Appendix I.	Three years.	Ditto.
30. <i>Imperfect Partitions.</i> —Cases in which no partition has taken place.	One year ...	Ditto.
31. <i>Complete division.</i> —Cases in which no division is made.	Ditto ...	Ditto.
32 and 33. <i>Mutations in Revenue-paying Estates</i> —Under decrees of Court, or by private transfer.	Six years ...	Ditto.
34. <i>Mutations in Revenue-paying Estates.</i> —By inheritance.	One year ...	.....

APPENDIX II—continued.

Description of case.	Period for which to be kept.	Time when period begins to run.
35. Copies of registered deeds	Three years.	Date when received in Office.
N.B.—None are received under Act VIII of 1871. All which remain may now be destroyed.		
36. Mutations in estates the Land Revenue of which is assigned.	Six years ...	From date of final order.
37. <i>Suits by or against Government.</i> —Orders of the Deputy Commissioner, and proceedings or enquiries on the Revenue side only.	Ditto ...	From recovery or remission of any sum found due to Government, or from date of final order of Civil Court.
38. Attachment, Wásilát, and other orders of Court.	Three years.	From date of final order of Revenue office in the proceedings.
39. Sales by order of Court	Six years ...	From date when sale is set aside or becomes absolute.
40. <i>Revenue-free Tenures.</i> —All cases not included in Appendix I.	Three years.	From date of final order.
41. <i>Wards' Estates.</i> —Proceedings in which the estate was declared subject to the Court of Wards; inventories of property; annual accounts; appointment and removal of managers or guardians.	Twelve years.	From date when control of Court of Wards was withdrawn.
Miscellaneous applications	Three years.	From date of order.
42. Rakhs, grazing tax, and sajji	Ditto ...	From termination of lease or recovery of balances then due.
43. Appropriation of land for public purposes of a temporary character.	Ditto ...	When the land is restored.
44. Proceedings of other offices when not returned with reply, or filed with the case to which they relate.	One year ...	From date of order passed on receipt.
45. Single applications and petitions when not returned with order endorsed, nor falling under any other heading.	Ditto ...	From date of order.
Cases relating to Chaulkídars	Three years.	From date of final order.
46. Applications for copies when these cannot be filed with a particular case.	One year ...	From date when copy was given, or date of order refusing it.
47. Appeals and revision of orders relating to cases in this Appendix.	That prescribed for the original case.	...