

II.—Requisitions for carriage should be in duplicate and in the subjoined form :—

Date.	Name of applicant.	Description of carriage.	Quantity.	From and to what place.	Probable date of arrival at the station at which carriage will be relieved.	Estimated amount of hire due for journey.	Amount paid in advance.	REMARKS.
								NOTE.—Whether payable by the State or by individuals.

Form of Certificate at foot.

I hereby promise to apply to the Deputy Commissioner of *(mentioning next relieving station)* for exchange carriage, and, in case of dispute, to pay any sum which the Deputy Commissioner of the relieving district may declare to be due on account of carriage hire.

(Sd.) A. B.

III.—Unless in cases of emergency, such as the breaking-down of carriage, death of cattle, &c., carriage or camels are not to be exchanged, except at the principal station along the road. Carriage will be relieved at Delhi, Karnál, Umballa, Hissár Jullundur, Ferozepore, Amritsar, Lahore, Jhelum and Rawalpindi. Regiments and detachments taking carriage at Jullundur and Ferozepore and proceeding north of Lahore, but which do not go west of the Chenáb, may take the carriage obtained at the stations named to their destinations; if proceeding towards Mooltan, the carriage must be exchanged at Lahore. Regiments and detachments proceeding from Umballa to Ferozepore should have their carriage relieved at Ludhiána. In like manner, for troops going up-country from Umballa to Amritsar, a relief should be effected at Ludhiána, but in this case it will be unnecessary to change the carriage again at Jullundur. For troops going down-country from Amritsar to Umballa, carriage will be relieved at Jullundur, and not at Ludhiána. Unless upon a certificate from the officer of the district where carriage ought to be changed, that he cannot furnish a relief, carriage is not, without the written consent of the owners, to be taken beyond such station. The District Officer should report to the Commissioner each case in which he has declined to furnish a relief, assigning reasons for the same. The Commissioner will notice any cases in which the reasons are not satisfactory; for much of the hardship entailed under existing arrangements upon owners of cattle is owing to the rules regarding relief not being attended to.

IV.—Whenever carriage is engaged to any place, half the hire must be paid in advance. The Civil Officer furnishing the carriage is bound to see that this advance is made before the carriage is made over to the applicant. The Commanding Officer of a Regiment or Detachment, or the individual taking carriage, shall be held responsible for the full payment of the carriage being made on its reaching the destination agreed upon, as well as for securing to each owner payment of hire for halts and any demurrage that may be incurred. If, under any circumstances, a Subordinate Civil Officer furnishes carriage without providing that the advance be paid, he is immediately to report the circumstance to his superior, on pain of being held personally responsible for the amount. The Civil Officer will report the circumstance direct to the Commanding Officer of the Regiment, and provide that full payment be made to the person engaged.

V.—The authorised loads are as follows:—

Bullock-train carts	four-wheeled	...	...	...	30 maunds.
	two-wheeled	...	...	...	15 "
Four-bullock carts or hackeries	...	...	...	...	30 "
Three-bullock carts	...	...	...	...	24 "
Two-bullock carts	...	...	...	...	16 "
Camels	...	...	...	...	6 "
Bullocks	...	...	...	...	3 "
Mules	...	...	...	...	3½ "
Asses	...	...	...	...	2 "
Coolies	...	...	...	...	¾ maund.

VI.—The system heretofore in force, under which halts, back hire and demurrage have been charged at half the fixed rates, is to be abolished, and in future all carriage will be paid for at the rates hereinafter specified from the date on which it is taken up to the date of its discharge, both inclusive. If carriage is taken double marches, double rates must be paid for every such double march. For carriage employed in any part of the Punjab during the rainy season, or between the 1st June and 1st of October, an additional charge will be made equivalent to 25 per cent. on the hire that would be leviable according to the subjoined rates.

VII.—An ordinary rate of 7 annas a day for each bullock drawing a cart shall be charged in all the eastern divisions of the Punjab: but for all stages west and north of Lahore, and also between Mooltan and the Derajat Division, a special rate shall be levied of 8 annas a day for each bullock. When, however, carts are engaged for a month or upwards, rates of hire are to be determined by mutual agreement.

VIII.—For carts employed on hill roads between Ráwalpindi and Murree, Patháinkot and Dalhousie or Nurpur, Hoshiárpur and Dharmasala, Kalka and Simla, and on all roads of the same character, where the wear and tear is unusually great for carts and cattle, a special rate will be charged of 12 annas a day for each bullock.

IX.—The rates prescribed for other descriptions of carriage are as follows:—

If engaged daily	{ For 3 camels or more—6 annas each per day.			
	" 2 "	" 7 "	" "	" "
	" 1 camel only	8	" "	per day.
If engaged and employed for a month or upwards.	{ For 3 camels or more—Rs. 8 each per mensem.			
	" 2 "	" 9 "	" "	" "
	" 1 camel only	12	" "	per mensem.
If engaged daily	{ Mules and ponies—6 annas each per day.			
	Donkeys	3½	" "	" "
	Ekkas	12	" "	" "
	Coolies	3	" "	" "
	Bearers	5	" "	" "

When engaged for a month and upwards, rates to be determined by mutual agreement.

X.—Chowdries' fees are to be paid by the owners of carriage, and not by the employers of carriage; ordinarily, chowdries will arrange with the owners of carriage as to the scale of fees to be paid, but, in the absence of any special engagement, they will be entitled to six pie or half an anna per rupee on the total hire due for carriage from the station at which it is engaged to the station at which it ought to be relieved. In the case of coolies and bearers, the chowdries' fees will be six pie or half an anna per man.

XI.—District Officers are responsible that extracts from these rules showing the rates of hire and chowdries' fees, with the proper weight of loads and the conditions regarding halting, demurrage and the like, are made over to the Commanding Officer at the first station in the Punjab at which the carriage is supplied. The rules and tables of rates should also be hung up in dák bungalows, serais, tahsils, thánás, and other public places.

XII.—The owners of carriage should be supplied with a copy of the requisition filled up in the English and Urdú characters. If any portion of the hire due is withheld, the presentation of this requisition to a Deputy Commissioner will enable him at once to enter upon the case, and adjudicate any dispute between the owners and employers of cattle. Not unfrequently, from carriage breaking down on the line of march, it has to be relieved at other than the fixed relieving stations. The official who supplies fresh carriage, or in whose jurisdiction fresh carriage is obtained, is responsible for adjudicating the claim of hire on account of the relieved carriage. In some cases it will be necessary to recover some portion of the half-hire advanced, and to make it over to the owners of the relieving carriage; in other cases to arrange for the payment of the balance of hire due up to the date of discharge.

XIII.—Although these rules have been laid down for carriage supplied to troops, the rate prescribed, and the arrangements regarding written requisitions, relief, payment of half-hire in advance, &c., will be held applicable to all cases in which carriage is supplied by the Civil authorities on the requisition of officers and others travelling on the public service.

Supplies—Bengal and Bombay.

152. On receiving the route by which a corps or detachment is to move, the Commanding Officer will, without unnecessary delay, communicate to the Civil or Political authorities of the districts to be traversed the date on which the corps or detachment will arrive at each of the stages on the road, noticing the places at which it will halt for one or more days: *at least a fortnight's notice should, if possible, be given in each case.*

153. Should any unexpected difficulties or subsequent orders cause a change in the date fixed for the arrival of the corps or detachment at any of the stages, *early notice of the same is to be communicated to the Civil authorities concerned, in order that the necessary instructions may be given to the Native Civil Officers respecting the provision of supplies at the proper time.*

154. If supplies have been collected agreeably to the route furnished by the Commanding Officer of a corps or detachment to the Civil authorities, and any loss arises owing to a deviation from the route, the Commanding Officer will be made responsible for such loss, unless the urgency of the deviation is proved to the satisfaction of Government.

155. The communication (paragraph 152) to the Civil authority concerned is to be accompanied by a requisition (Appendix XI); but requisitions for supplies for British troops on a march are not to be made without its being first ascertained by Commanding Officers from the Executive Commissariat Officer equipping the troops, or from the victualling gomáshta with them, that none of the articles demanded are to be supplied by contract.

156. The supplies enumerated in the requisition are the *only* articles which Civil Officers will be expected to provide. It will, therefore, be the duty of Commanding Officers to make such arrangements as may appear necessary to enable the regimental bazars to furnish all other articles, such as tobacco, gur, &c., that may be required for the comfort of the men, and of which a sufficient stock can always be laid in at the larger cities or stations on the route. Whenever the quantity of firewood cannot be supplied, *'opla'* will be provided as a substitute.

157. The scale laid down is to be considered as the maximum, and not a fixed scale, and must never therefore be exceeded; *and the supplies to be demanded are to be strictly limited to the quantity and articles actually required, and which are certain to be taken by the troops:* should more be demanded than is necessary, the officer preferring the requisition will be held responsible for any loss that may accrue to the suppliers. In preparing the requisition, the number of men and cattle of each description actually present is to be correctly enumerated, and the quantity of grain required for the daily consumption of private cattle should also be ascertained.

158. The Commissariat Agent proceeding with the public cattle attached to a corps or detachment should be prohibited from demanding a larger supply of grain than is actually required, and should be warned against exacting any *dustoorie*, or receiving any description of perquisite. The price-current furnished to him should state at foot the description and quantity of grain he may have purchased.

159. If the quantity of supplies furnished is found to exceed what is required for daily consumption, revised requisitions are to be sent to the Civil authorities concerned. This rule is to be most particularly attended to by Commanding Officers in order to protect the Contractors from loss.
Revised requisitions to be submitted when necessary.

163. An advance of Rs. 200 may be made by Paymasters to Commanding Officers on the commencement of a march, to enable them to furnish funds for the wholesale purchase of the firewood, &c., to be recovered by the retail sale, the advance being readjusted at the close of the march in the usual manner.
Advance allowed for fuel.

164. Every encouragement is to be given to the people of the country to supply the camp bazar, and any soldier using them ill or attempting to defraud them is to be instantly confined and punished.
Supplies by country people to be encouraged.

165. The Civil authorities will invariably depute a functionary of respectability to meet a Regiment or Detachment the day before it enters the districts under their charge. This individual, who is always to be treated with proper consideration, will wait upon the Commanding Officer, receive his instructions, and precede the corps daily, to ensure the supplies being in readiness, and to satisfy himself that they are of good quality.
Civil authorities to depute a functionary to accompany each corps.

166. To ensure the prompt adjustment of demands connected with supplies furnished to Corps and Detachments on the march, the Civil functionary in attendance is to have all the accounts ready for adjustment by 4 o'clock in the afternoon of each day, and submitted to the Quartermaster in time to enable him to report such adjustment to the Commanding Officer by sunset, so that sufficient time may be afforded for the investigation of all disputed claims.
All accounts to be ready by the evening each day.

167. When all the demands have been satisfied, the Civil functionary in attendance must give an acknowledgment to the Commanding Officer that all the demands of the day have been settled; and, when, from any particular circumstance, the demands have not been adjusted, a statement to that effect, specifying the amount and the nature of the demand, must be given by the Commanding Officer, on which is to be distinctly stated the proper officer to whom the document should be forwarded for adjustment.
Acknowledgment to be given when demands are settled.

168. Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not specified in the form of the requisition, are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The Civil functionary who attends the Corps or Detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them. This rule applies with equal force to officers of the Commissariat Department collecting supplies, and also to officers travelling with escorts; the latter should apply to the nearest local police officers, by whom every assistance consistent with the regulations of Government will be afforded.
Soldiers not to be employed to collect supplies.

169. The *russud* guard of Native Troops is to be commanded by a Native Officer, who should be selected for the duty with reference to his temper, discretion, and other obviously necessary qualifications; and, in addition to receiving full instructions for his conduct, should be warned that, if any of the party under his command misconduct themselves by taking without payment firewood, grain, &c., he will be held responsible for their behaviour.
Russud guard to be commanded by a Native Officer.

170. It will be this Native Officer's duty to prevent any disturbance taking place in the villages in which the supplies are collected, and to afford every protection in his power to the people bringing them. In the Bengal Presidency he will receive the firewood, earthen-pots, forage and straw, duly paying for the articles on delivery. The carriage for them to the camp will be furnished by the Civil functionary, when they will be made over to the chowdri of the bazar, or other persons who may be entrusted with the duty of retailing them, to the officers and men: any portion of these articles which may remain unsold at the time of closing the bazar being returned to the parties from whom they were received in the morning at the price then fixed for them.
Duty of Native Officer commanding russud guard.

171. In the case of detachments, or where bardáshtkhánás or extemporized bazárs or store-houses (which are only provided for encamping-grounds on much used lines of road, where there is no large town or sadr bazar close at hand) have been established along a line of road, russud guards are not to be employed, but in lieu thereof an intelligent Non-Commissioned Officer is to be sent on in advance daily, to give notice of approach of the troops, and to see that the requisite supplies are in readiness for the troops when they arrive.

172. On the march of a corps or detachment, the Quartermaster as well as the British (or Native) Officer of the day, is to be directed to visit the bazar daily to see that no just cause of complaint exists on the part of the contractors or others attending with supplies.

173. In the event of an unfavorable report being made of the supplies furnished, it will be the duty of Commanding Officers not to be solely guided by the report of the chowdri or russud guard, but to order a thorough investigation by a Committee of Officers in British Corps, or of Native Officers, superintended by an experienced British Officer, in Native Corps, a copy of whose report should be forwarded for the information of the Civil Officer of the district. The examination of the supplies should not be confined to a sample, but extended to the whole quantity furnished.

174. To prevent the necessity of future complaint or reference to the Civil or Military authorities of the district, the revenue and Police Officers, and even the villagers residing in the vicinity of the camp, should have ready access, in order that Commanding Officers may have early information of any occurrence deserving their attention. The Officer on duty should be held responsible for the enforcement of this order, and should be instructed to bring any individual into camp who may wish to prefer a complaint.

175. When marching along lines of roads where bardáshtkhánás have been established, it will be the duty of Commanding Officers to give a guard for the support and protection of the different contractors appointed by Government, who will supply all regimental bazárs wholesale in the usual manner; small detachments, however, or individuals proceeding on duty or leave, will be supplied direct from the bardáshtkhánás themselves.

176. In order to prevent, as far as possible, any imposition being practised on the troops, the Commanding Officer should apply to the Civil Officer of the district for a price-current, in the Vernacular and English, of all articles of fixed value; of those of fluctuating price duplicate copies of the price-current will be furnished, one of which is to be signed by the Commanding Officer and to be sent by him by post to the Civil Officer of the district, with an intimation of any disposition, when such appears, to impose inferior articles or improper prices on the men.

177. The Civil authorities are relieved from all responsibility connected with supplies of troops encamped in Military cantonments where sadr or station bazárs exist, and the duty of providing such supplies devolves on the officers in charge of such bazars, to whom Commanding Officers of Corps and Detachments will submit their requisitions.

Appendix XI.

[REFERRED TO IN PARA. 155, SECTION I, CLAUSE IV, SUPPLIES.]

Requisition on the _____ for supplies required at _____ on the _____
for the fighting men, public followers, public and private cattle of the _____
Dated at _____

ARTICLES AND QUANTITIES REQUIRED FOR TROOPS AND PUBLIC FOLLOWERS.					ARTICLES AND QUANTITIES REQUIRED FOR PUBLIC CATTLE.							
Articles.	British troops.	Native troops.	Public followers.	Total quantity of each article.	Articles.	Horses.	Elephants.	Mules.	Bullocks.	Slaughter cattle.	Sheep.	Total quantity of each article.
	Quantities.	Quantities.	Quantities.			Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	
					ARTICLES AND QUANTITIES REQUIRED FOR PRIVATE CATTLE.							

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____ to the best of my judgment and belief, and after the most careful examination.

Examined. _____ Commanding.

_____ Quartermaster.

_____ Commissariat Officer.

Note I.—This requisition should reach the District Civil Officer at least a fortnight before the date on which the supplies are required.

II.—This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III.—Supplies not indented for or required in excess of indent cannot be demanded, and the Commissariat Agent and Commanding Officer must make the best arrangements practicable to obtain them.

IV.—Requisition for supplies in excess of actual requirement should, on no account, be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished should, in concert with the Civil Officer, make such arrangement for its disposal as may appear best for all concerned.

V.—Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not specified in the form of the requisition, are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The Civil functionary who attends the Corps or Detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them.

Custom and Tolls.

189. Officials not exempted from payment of tolls, either under the Act or the special authority of the Local Government, when travelling on duty, will, notwithstanding, be expected to pay all the usual tolls in cash; and such payments may be adjusted in their personal or departmental contingent bills when sufficient authority exists for the charge being debited to Government.

190. All persons making use of dāk bungalows, including soldiers on duty, are required to pay the usual dāk bungalow fees. The amount so paid may, however, be recovered in a contingent bill and be repaid to the soldier.

Appendix XI.

[Referred to in Section 1, paragraph 155.]

Requisition on the _____ at _____ for Supplies, &c., required for the use of _____ at _____
on the _____ 18 _____ British Soldiers; _____ Native Officers and Native Soldiers;
_____ Camp Followers; _____ Horses; _____ Elephants; _____ Bullocks.

Dated at _____

ARTICLES.	British Soldiers. Rice, per man 2 chittaks. Salt " 1 1/2 chittak. Sugar " 1 1/2 " " Firewood " 1 1/2 seers. Vegetables " 1 1/2 " " Straw.	Native Officers and Soldiers. Attah or rice, per man 1 seer. Dāl " 2 chittaks. Ghi " 1 chittak. Salt " 1 1/2 " " Firewood " 1 1/2 seers. Earthen pots, 15 per 100 men.	Camp Followers. Attah or rice, per man 1/2 seer. Dāl " 2 chittaks. Ghi " 1 chittak. Salt " 1 1/2 " "	Horses. Gram, 5 seers each.	Elephants. Attah, 2nd sort, } seers each. Fodder	Bullocks. Gram Bhusa } seers each.	TOTAL QUANTITY OF EACH ARTICLE.		
							Maunds.	Seers.	Chittaks.
Rice									
Salt									
Sugar									
Firewood									
Vegetables									
Straw									
Attah, 1st sort... ..									
" 2nd "									
Dāl									
Ghi									
Earthen pots									
Gram									
Bhusa									
Elephant Fodder									

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____, to the best of my judgment and belief, after the most careful examination.

Examined.

Quartermaster._____
Commanding.

[NOTE.—The requisition should reach the District Civil Officer at least a fortnight before the date on which the supplies are required.]

Administrative.]
No. 46.

(492)

(Form I referred to in para. 3 of Circular.

COMMISSARIAT No. 145 (LOCAL)
FORM

Price-current _____ Encamping-ground in the _____

Tahsil _____ District.

DATED _____ 189 .

Articles.	RATE.				REMARKS.
	Maunds.	Seers.	Chittaks.	Per.	
Rice, Arwa					
Salt Lahori					
Potatoes, Plain					
Ditto, Hill					
Onions					
Wood				Rs.	
Oil, common					
Cotton for Wicks					
Straw for Bedding					
Coarse Grass for Bedding					
Hemp					
	Rs.	As.	P.		
Tinning Cooking Utensils				Seere.	
Baskets				Each.	
Ghurrahs				Each.	

(Form II and III referred to in para. 3 of Circular.)

FORM III AND IV.

INDIAN COMMISSARIAT.

COMMISSARIAT
FORM

No. 16 TRANSPORT.

Price-current

Station

Date

Name of Articles.	Number or quantity purchased.	RATE.			COST.			Seal.	Signature.	REMARKS.
		Rs.	A.	P.	Rs.	A.	P.			
Gram for Cattle ...										
Gram... ..										
Attah										
Barley										
Fodder for Elephants										
Sugar-cane										
Kurbi										
Chari										
Kuseelah										
Grass... ..										

*B.—Compensation for damage to crops.*Rules for
awarding com-
pensation for
damage to
crops.

7. The accompanying rules for awarding compensation for damage done to crops by Camps of Exercise, which have been approved of by the Government of India, are reprinted from Appendix I A. of Vol. X., Part II., of the Army Regulations, India. Attention is at the same time invited to annexed extract, paragraph 34, from the same volume and part in regard to the prompt settlement of claims to compensation for damage done to crops by troops on the march

Cir. 10, 1882.

Rules for determining compensation for damage to crops by Camps of Exercise and Manœuvres of Troops in the Punjab.

I. On the arrival of troops within the limits of a district, and thenceforward during the period they remain in the district, the Deputy Commissioner shall cause a daily record to be kept, in the annexed form (Appendix A), of all fields occupied by the camp, or traversed by troops, in which there may be at the time a standing crop, or on which seed has been sown, or would be sown were the fields not occupied by troops. This record shall show the name of the village; the number of the fields in the Settlement records; the name of the cultivator; the area of the field in acres; the description of soil, irrigated or unirrigated; and the name of the standing crop; and these details shall be filled in from day to day. The remaining columns of the form, showing the estimated produce, the proportion injured, and the amount of money compensation, will be filled up subsequently as provided in Rule V.

II. The Patwári and Kánúngo will be held responsible that no omissions occur in the daily preparation of the detail of fields in which crops have been injured, and also that no fields are entered to which damage has not occurred.

III. The entries in the record (Appendix A. columns 1 to 6) shall be made immediately after the troops have occupied or traversed the fields, and shall on the same or the following day be read out to the cultivators of the fields in the presence of a Lambardár and attested by the Patwári, Lambardár and cultivator in each case. If any objection is made to the entry it shall be considered, and orders passed thereon by the Tahsildár or other officer supervising the preparation of the record, the objection being placed with the file.

IV. Claims for compensation made subsequent to the attestation of the entries in columns 1 to 6, Appendix A., prescribed in Rule III., shall be decided on their merits, but, unless good cause is shown for the claim not having been preferred previous to such attestation, it shall not be entertained.

V. After the attestation mentioned in the preceding rule, an abstract of the statement (Appendix A.) in the form given in Appendix B. shall be signed by the Tahsildár and forwarded by the Deputy Commissioner every week to the Military authorities. This abstract shall show for each village the total acreage of fields occupied or traversed and the description of crops injured. The Deputy Commissioner shall consider any objections made by the Military authorities to the entries in the abstract.

VI. At such time as the crops shall have sufficiently ripened to enable a just estimate to be formed as to the damage caused, the Deputy Commissioner shall cause the remaining columns of Appendix A. to be filled in on the spot by the Tahsildár or other officer appointed by him to estimate the compensation in the presence of the cultivators, of the Lambardárs and of the Patwári. In column 7, the estimated produce will be the gross outturn which might have been expected to be produced in the field if it had not been occupied or traversed. In column 8 will be given the estimated value of such produce. In column 9 will be given the proportion of the crops injured as a fraction, and this proportion will be calculated not upon the area injured, but with reference to the difference in the value of the ripened crop, and of the crop which would have ripened but for the manœuvres. Column 10 will contain the cash compensation proposed; where this amount differs from that obtained by an application of the figures of column 9 to those of column 8, a cause should be assigned for such difference.

VII. Objections to the entries made in these columns will be recorded with the proceedings and orders passed thereon by the officer determining the compensation.

VIII. The Deputy Commissioner or one of his assistants should personally inspect the locality and satisfy himself of the reasonableness of the entries regarding the estimated damage.

IX. In any case the Deputy Commissioner shall give the final order fixing the amount of compensation to be awarded. This order shall then be communicated to the persons concerned, who shall be called upon to state whether they agree to the amount of the award, and their statement shall be briefly recorded. If the parties agree to the award, the Deputy Commissioner shall forward a demand statement, in the form given in Appendix C., to the Military authorities. If the parties do not agree to the award, it shall be competent to them to institute a suit in the Court competent to decide such claims under Section 15 of the Land Acquisition Act, and the proceedings shall thenceforth be in accordance with the rules for such suits which may be in force for the time being.

X. The Military authorities will be bound by the award of the Deputy Commissioner, and will remit the amount immediately on receipt of the demand statement forwarded to them under Rule VIII. The amount will then be distributed without further delay by the Deputy Commissioner.

XI. As the compensation determined under Rule VIII will cover the whole of the damage done to the crops, no remission or suspension of land revenue or cesses will be necessary, and applications for such remission or suspension will not be entertained by the Deputy Commissioner.

Appendix C.

Statement of Demand on account of Compensation for Crops injured by Camp-of-Exercise, or Transit, or Manœuvres of Troops.

1	2	3	4
NAME OF VILLAGE.	Area of crop injured.	Amount of compensation fixed by Deputy Commissioner.	REMARKS.

Memorandum of Instructions for the guidance of Officers in the Settlement of Compensation for crops damaged during a Camp-of-Exercise in the Province of Mysore.

Before the assembly of the camp, the Civil authorities will warn the Shanbhogs to be as much as possible present in their villages during the operations, and to note what fields are injured by the troops.

Extract para. 34, Vol. X., Part II., of Army Regulations India.

34. Cultivated lands must not be occupied for the encampment of troops without absolute necessity. When crops are injured or destroyed from an unavoidable encroachment of a camp or by the march of troops, compensation is to be paid on the spot to the owner by an officer of the Quartermaster-General's Department attached to the Force, or, on occasions of the movement of single Corps, by the Quartermaster of the Regiment. The compensation is to be paid in concert with the Civil Officer (British or Native) attached to the camp or in its vicinity. Such advances as may be required to meet the above object will be made by the Commissariat Officer or Agent attached to the troops in camps, under the written authority of the Commanding Officer. A statement of all such payments, prepared according to the form given in Appendix I, and accompanied by the requisite receipts and vouchers, and by a duly attested contingent bill, is to be sent to the General Officer Commanding, who will countersign and return it for transmission to the Department by which the money was advanced.

Appendix I.

COMPENSATION FOR CROPS

Statement of sums disbursed from the _____ to the _____ of 18 _____ on account of compensation for injury done to Crops by the Camp of the Force under the Command of _____
en route from _____ to _____ (Place and date.)

Zilla.	Pargan-na.	Mauza.	Names of the cultivators.	Quantity of land injured.	Description of crops.	Amount of compensation.	When paid.	REMARKS.
								On the receipt of individuals as appended.

Signature of Commanding Officer.

Signature of the District Staff Officer or of the
Regimental Quartermaster as the case may be.

C.—Encamping-grounds.

Cir. 17, 1882.

8. Encamping-grounds should be ploughed up yearly ^{Ploughing up, levelling, etc.} to the extent of one-third of their surface, and, if possible, arrangements should be made for the cultivation of dry and healthy crops. The ground should be levelled after the crop is removed, or, if no crop is cultivated, after ploughing. Complaints have been made regarding some encamping-grounds that the surface is not properly levelled, and that inconvenience is thereby caused to troops. Collectors should see that the area intended for encampments is at all times sufficient for the purpose, and that it is kept level and in good order.

9. The above instructions relate primarily to the ordinary encamping-grounds and to places that have been ^{Rules also applicable to cholera camps.} occupied by troops suffering from cholera; but in substance they are also applicable to the special cholera camps for natives, which, in years, when that disease has been epidemic, have been formed in some districts.

10. The Government of India has also signified approval ^{Tree plant- ing.} of the planting of row of trees at the edges of encamping-grounds.

11. Rules regarding the acquisition of land for ^{Acquisition of land.} encamping-grounds will be found in the circular on Acquisition of Land.

*D.—Registers of Enlistments.*Cirs. 35 & 51,
1882.

12. Registers of enlistment for the Bengal Army and the armies of other Presidencies should be maintained ^{Register and annual return.} in each district. A register in Form A. attached should be opened in each District Office; these should be carefully compiled from the enlistment rolls which are sent by Commanding Officers to District Officers for the purpose of verification.

An annual statement in Form B. should be submitted to the Financial Commissioner's Office as soon as possible after the close of the official year.

FORM A.

1	2	3	4	5	6
Tahsíl.	Village.	Name, caste and parentage of recruit.	Date of enlistment.	No. and designation of Regiment.	Remarks.

FORM B.

1	2	3	4	5
Caste.	Number enlisted for Punjab Frontier Force.	Number enlisted for Bengal Army.	Number enlisted for other Presidencies.	REMARKS.
1. Sikh	25	12	...	
2. Chauhan Rájpút	17	2	3	
3.				
4.				

Stamp duty on alteration of name.

13. Declarations made by soldiers who enlist under C. M. 29, 1887, assumed names, and subsequently wish to have their true names added to the regimental record, are liable to a stamp duty of one rupee under Article III., Schedule I, of the Stamp Act, I of 1879.

Suits by or against Native Soldiers.

14. In connection with this subject, attention is Cir. 6, 1889. Reference invited to para. 30 of Circular No. 17 at pages 72-74 above.
given.

No. 47.—Buildings.

Cir. 28, 1889.

Public Works Department Code, paragraphs 52 and 53, Chapter IX.

1. It is important that officers submitting proposals relating to Revenue Buildings should bear in mind the authority and procedure required for sanction in each case.

Necessary procedure and authority to be borne in mind.

2. *Minor Works* are works estimated to cost not more than Rs. 2,500. Minor works.

Public Works Department Code, Volume II, Chapter XV, paragraph 88.

Public Works Department, Punjab, Circular No. 19, dated 27th July 1874, paragraphs 11 and 13.

For these no administrative sanction of Government in the Civil Department is required.

On submission of an estimate in prescribed form the

* Paragraph 2 of letter No. 22 C., dated 17th May 1882, from Secretary to Government, Punjab, Public Works Department, to Secretary to Financial Commissioner.

† No. 6042, dated 13th December 1886, from Secretary to Government, Punjab, Public Works Department, to Secretary to Financial Commissioner.

‡ Public Works Department Code, Volume I, Chapter III, paragraph 67 (b).

Commissioner can sanction works not exceeding Rs. 500* in cost, and the Financial Commissioner can sanction minor works up to Rs. 2,000† in value. Works of higher cost require the sanction of Superintending Engineer up to a limit of Rs. 2,500‡. To cover these sanctions, there is assigned to each Commissioner, and also to the Financial Commissioner, an annual grant for minor works regulated in proportion to the funds available for the purpose.

3. *Major Works* are works estimated to cost more than Major Works.

Public Works Department Code, Volume I, Chapter IX, paragraph 53.

Rs. 2,500. Before the Department Public Works is called on to prepare a detailed estimate of the cost of these works, the administrative sanction of Government in the Civil Department should be obtained to their construction. The Department Public Works will always, on application received, and under the orders of the Local Government in that Department, prepare detailed estimates of works to which this administrative sanction has been given, as required by Punjab Public Works Department Circular No. 19, dated 27th July 1874.

Cir. 19, 1890.

4. (i). Commissioners and Collectors should carefully note the procedure laid down in Public Works Department Circular No. 3 of 4th January 1890, (Appendix D). It will be observed that lists of proposed Revenue Buildings for inclusion in future Budgets are to contain proposals for two financial years instead of one as formerly, and that the date of submission of the Provincial List to Government has been fixed for August 15th.

Yearly lists of Major Works.

(ii). At as early a date as possible in each year, Commissioners are to make up their minds what Major Revenue Buildings should be constructed in their Divisions during the following two years. For such works they should without delay apply for administrative sanction of Government, through the Financial Commissioner, in the manner prescribed in Public Works Department Circular No. 19 of 1874; and finally by 1st July they should submit to the Financial Commissioner's office a list in the form appended hereto (Appendix E).

In this form, though the works are to be arranged in five classes, the order of urgency, which should be carefully filled in, is to be recorded in respect of all works in the Division and not by districts nor by class of work. Only works estimated to cost over Rs. 2,500 should be included.

(iii). Ordinarily the Financial Commissioner will not, in the Provincial List he submits to Government, include any work for which the administrative sanction of Government in the Civil Department has not been obtained; but, to save correspondence, in the case of works that may be sanctioned after 1st July and before the Financial Commissioner forwards his list to Government, Commissioners should enter in their lists, besides works actually sanctioned, (a) projects for which they have solicited sanction and which may be still under consideration by the Financial Commissioner or by Government; and (b) projects for which they are prepared to apply for sanction at a very early date.

Orders regard-
ing construc-
tion, &c., of
Civil Buildings.

5. The orders of Government in regard to the construction of and repairs to Civil Buildings are contained in Chapter IX., paragraphs 45—64 of the Public Works Code, Volume I., fifth edition, a copy of which is given as Appendix A. to this Circular.

Ordinary re-
pairs.

6. Commissioners have also power to sanction expenditure on ordinary repairs not exceeding Rs. 500 when funds are available.

Inspection of
Treasuries.

7. Appendix B. of this Circular contains the orders of the Government of India regarding the inspection of Treasuries by Superintending and Executive Engineers. Attention is also invited to paras. 31 and 32 of Circular 40 on Treasuries.

Plans to be
kept in District
Office.

8. The following plans of all the Revenue Buildings in the district are to be kept in the Collector's Office, and, when new buildings are constructed on a plan other than a standard plan, or when existing buildings are modified, a duplicate of the ultimate plan should be sent to the Financial Commissioner's Office for record :—

(1). Plans on the scale of 5 feet = 1 inch or thereabouts of—

- (a) District Offices ;
- (b) Treasuries when separate from District Offices ;
- (c) Record-Rooms ditto ditto ;
- (d) Tahsils ;
- (e) Central Distilleries ;

and all buildings appertaining to them.

NOTE.—A new plan need not be drawn if one already exists on a different scale.

(2). Sections and elevations, on a scale of 2 feet = 1 inch or thereabouts, of District Office Record-Room racks showing details as follows :—

- (a) Number of shelves in each room ;
- (b) Depth of each shelf ;
- (c) Distance of shelves from one another ;

and a note giving the whole running length of shelves.

NOTE.—New plans need not be drawn if there are already plans in existence on nearly the same scale.

9. Every new building constructed by the Public Works Department is (if estimated for) Fixtures in new buildings.
 Civil Account Code, Volume I., Chapter V., Rule 25 (1). provided by that Department with fixtures, including, when necessary, record racks, shelves, pankhas, &c., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently, such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for from the office contingent grant.

10. When a building not owned by Government is Hire of house.
 Civil Account Code, Volume I., Chapter V., Rule 25 (n). hired for public purposes, its rent should be paid by the office occupying it. The first charge in every year that an officer makes on this account in his contingent bill should be supported by a certificate from the Executive Engineer concerned that a suitable public building was not available for the purpose required. In Appendix C. will be found the rules under which allowances are granted for the provision of office accommodation.

Appendix A.

Extract paragraphs 45 to 64, Chapter IX., Volume I., Public Works Code, fifth edition.

CIVIL WORKS—IMPERIAL.

45. The construction and repair of Imperial buildings or works connected with the Civil administration may be carried on either through the officers of Public Works or those of the Civil Departments.

46. Under the class of Imperial buildings are included those of the following Departments:—

- (1) Military, for which special rules are given in Volume II, Chapter XVI.
- (2) Opium, not including the Board of Revenue Office, Calcutta.
- (3) Salt.
- (4) Mint and Currency.
- (5) Post Office.
- (6) Telegraph.
- (7) Office of the Supreme Government.
- (8) Viceregal Residencies.
- (9) } At Calcutta. { Stamp and Stationery Office.
- (10) } { Surveyor-General's Office.
- (11) } { Treasury Building.
- (12) } { Bishop's Palace.
- (13) Churches and Burial Grounds in Military Cantonments.
- (14) Forest (in Provinces to which the provincial service arrangements do not apply).

47. All important public buildings will be constructed and repaired by the Executive Engineer, but any such buildings may be repaired by the Civil Officers whenever the Local Government may consider it convenient to direct such a course of proceeding.

48. The following officers have power to sanction expenditure for new works, additions or repairs within the undermentioned limits subject to the conditions prescribed in paragraph 49 *et seq.*:—

Board of Revenue for the Opium Department	} Rs. 2,000 each work.
Director-General of Post Offices	...	...
Director-General of Telegraphs	...	...
Commissioners of Customs	} Rs. 500 each work.
Agents of Salt or Opium	...	...
Residents and Chief Political Officers, when not specifically vested with larger power	...	...
Mint Master	...	...
Postmaster-General	...	...
Chaplains, including Roman Catholic Chaplains	} Rs. 50 each work.
Local Head of any Department not specifically named above	...	...

49. The exercise of the powers conferred in paragraph 48 on Civil Officers is to be confined to work properly belonging to the Public Works Department, and Executive Engineers must not be called upon to make up articles, or carry out work, the supply or execution of which belongs to other Departments. The power of sanction is further limited to the supply of wants connected with the administration of the Department of the sanctioning officer.

50. The actual execution of works sanctioned under the powers conferred on Civil Officers must, in every case, be dependent on the necessary funds being placed at the disposal of the sanctioning officer.

51. The requisite provision will be made annually in the Imperial Budget for the amount to be allotted to the Head of each Department, and no transfer can be made from one service to another without the approval of the Head of the Department concerned, or a reference to the Government of India (see also Volume II., Chapter XV., paragraph 20).

52. The following procedure will be adopted in the case of new works or additions required by Civil authorities, the cost of which is not likely to exceed Rs. 200 :—

- I.—The requisition will be made by the officer for whose convenience the work is required in Public Works Department Form No. 8 A, which will be supplied by the Department.
- II.—The Executive Engineer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work is proper to be done, and give on the face of the requisition a rough estimate of the probable cost.
- III.—The countersignature of the Civil authority, who, under the rules given in the preceding paragraphs, can sanction the work, to the requisition will be sufficient authority for the execution of the work.
- IV.—In case of the Civil Officer not being satisfied with the report of the deputed subordinate of the Department, he should refer to the Executive Engineer.

53. If the work be likely to cost more than Rs. 200, the following course must be observed :—

- I.—The work must be applied for or reported necessary by the local Head of the Department concerned.
- II.—A definite design and estimate, with a proper report and specification, must be prepared under the orders of the Executive Engineer and countersigned by him in token of approval.
- III.—The estimate will then be sent for countersignature by the local Head of the Department who applied for the execution of the work; and, if it does not exceed Rs. 500, it will be sent by the Executive Engineer, after countersignature, to the Superintending Engineer with a report of the intended commencement of the work.
- IV.—Should the estimate exceed Rs. 500, and yet be within the sanctioning power of the local Head of the Department under paragraph 48, and also within the sanctioning power of the Superintending Engineer under Chapter III, paragraph 67, it will be sent to the Superintending Engineer for sanction before the work is commenced.
- V.—In all other cases it will be forwarded through the Superintending Engineer for the sanction of the Local Government.

54. The procedure to be followed in the case of repairs is as follows :—

- I.—The requisition will be made by the Civil Officer concerned in Public Works Department Form No. 8 A.
- II.—On receiving the requisition, the Executive Engineer will first satisfy himself of the propriety of the work and that there is sufficient provision in the Budget grant under the proper sub-head of repairs.
- III.—The Executive Engineer may then order the immediate execution of the work, provided that its estimated cost does not exceed Rs. 200.
- IV.—Should the Budget grant under the particular sub-head be insufficient to meet the outlay, reference must be made to the Superintending Engineer.
- V.—When the approximate estimate exceeds Rs. 200, a detailed estimate must be framed and submitted for sanction to the Superintending Engineer.

55. The Executive Engineer will submit to the Superintending Engineer a monthly list of petty works and repairs sanctioned by himself or other authorities.

56. The Superintending Engineer will send up to the Chief Engineer, with such remarks as may be necessary, a monthly list, in Public Works Department Form No. 48, of all works sanctioned under the foregoing rules.

57. Nothing in these rules is to be construed into a permission to officers to carry out in portions any system of works or alterations of which the cost in the aggregate would exceed what they are thus empowered to sanction.

58. The Executive Engineer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the Department concerned; but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and, in every case in which he thinks that he cannot properly carry out a work called for by a duly constituted authority, he should explain his objections personally to the officer concerned, and, if he fail to convince him, he should refer the matter for the orders of the Superintending Engineer. At the same time he is responsible that such references are not made unnecessarily.

59. The Superintending Engineer may, if he deem it necessary, direct the Executive Engineer to suspend the commencement or progress of any work pending the orders of the Local Government.

60. Requisitions in the Native languages, being liable to be misunderstood or neglected, should be avoided as much as possible in dealing with the European officers of the Department. The responsibility of delay arising from want of attention to this rule on the part of the Civil Officers must rest with them.

61. A Civil Officer in charge of a Department may call upon the Executive Engineer to report on any proposal for additions or alterations to the buildings in his use, and to state roughly the probable cost; but Executive Engineers cannot be required, except by their departmental superiors, to prepare detailed drawings and estimates of projects which they consider likely to cost a sum greater than that which can be sanctioned by the Head of the Department concerned, or those, however small their probable cost, in the necessity for which they do not concur.

62. Civil Officers are required to fill up and sign all authorized forms of requisition, Completion Report, or other voucher that may be required by the Executive Engineer in consequence of the execution of any work on their application or order.

63. The countersignature of a Civil Officer merely implies that he has satisfied himself to the best of his ability that the work has been done properly and involves no further responsibility. Where the countersigning officer objects to any of the statements in the paper presented to him, he should still sign it, adding any remarks he may think proper; but it must be borne in mind that, in making any remarks which are unnecessary or irrelevant, he may occasion much trouble and delay.

CIVIL WORKS—PROVINCIAL.

64. Local Governments are competent to authorise the execution of Provincial Works by Civil Officers in cases in which they may deem such a course to be desirable, and to lay down rules limiting their powers of sanction and regulating the manner in which the works are to be executed.

Appendix B.

GOVERNMENT OF INDIA,—PUBLIC WORKS DEPARTMENT.

Circular No. 11, dated Simla, 18th July 1881.

CIVIL WORKS—BUILDINGS.

In order to prevent the recurrence of frauds of the kind lately perpetrated in the Lahore Treasury, and with a view to secure greater protection to buildings in which treasure is stored, I am directed to invite attention to Chapter XI,* Section 1, paragraph 10, of the Public Work, Code, regarding public buildings, and to point out that the inspection of treasuries should form an important part of the duties of Superintending and Executive Engineers.

2. I am accordingly to request that Public Works Officers may be reminded of this portion of their duties, and that they may be instructed while on inspection to carefully examine all Government treasuries in their respective charges. The results of such examination should be communicated, through the usual channels, to Local Governments and Administrations in all cases in which it is considered that treasuries are not safe as regards the buildings themselves, or the manner in which treasure is stored.

* NOTE.—Chapter XI., paragraph 8, of the Code, 5th edition.

Appendix C.

No. 3253.

GOVERNMENT OF INDIA,—DEPARTMENT OF FINANCE AND COMMERCE.

PAY AND ALLOWANCES.

TRAVELLING ALLOWANCES.

Simla, the 17th October 1879.

READ AGAIN—

Pay and Allowances Proceedings, Nos. 199-222 of 1879.

RESOLUTION.—From these proceedings it appears to be an occasional practice in the Madras Presidency for the Government to make daily allowances to Public Officers for the provision of accommodation for their offices and records.

2. The Governor-General in Council considers that, subject to proper restrictions, this practice may be sometimes economical and convenient.

3. Accordingly, Local Governments and Administrations are authorised to grant allowances for the provision of office accommodation at their discretion upon the following conditions and restrictions, which shall apply as well in the Madras Presidency as elsewhere :—

I.—If separate accommodation is provided, the allowance shall not exceed the actual rent paid for such accommodation.

II.—If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property.

III.—The allowance shall not exceed—

(i) any general or special departmental limit which is or may be prescribed by authority ; or

(ii) what is ascertained in the Public Works Department to be a proper proportion of the rent of the house jointly occupied, with reference—

(1) to the share of the accommodation occupied ;

(2) to the injury to the house as a private residence from its partial occupation as a public office.

IV.—Except in the Forest Department, all grants for office accommodation, being in substitution for charges which must otherwise fall upon Provincial Revenues, shall be recorded as office rent and charged to the Provincial Government.

ORDER.—Ordered that this Resolution be communicated to the Home, Foreign, Military and Public Works Departments of the Government of India, to the Local Governments and Administrations, and to the Comptroller-General and Accountants-General and Deputy Accountants-General in independent charge.

Financial.

Endorsement by the Punjab Government.

No. 3134, dated 30th October 1879.

Copy forwarded to all Heads of Departments for information.

Appendix D.
CIRCULAR No. 3.

Dated Lahore, 4th January 1890.

From—Col. A. LEMESSURIER, R.E., Secretary to Government, Punjab, P.W.D.,

To—All Heads of Departments, Superintending Engineers, Executive Engineers.

Provincial Public Works Budget Estimates.

References.

Proceedings of the Honorable the Lieutenant-Governor of the Punjab in the Financial Department, No. 675, dated 7th June 1872.

Punjab Government, Public Works Department Circular No. 26, dated 27th June 1872.

Ditto ditto Circular No. 19, dated 27th July 1874.

THE references above quoted define the procedure in respect to the Lists of Proposals for Works "in the order of their urgency" to be included in the Provincial Public Works Budget Estimates. They also specify that detailed plans and estimates are not to be prepared "until the general approval of Government" to any Major Work "has been accorded."

2. Upon this List of Proposals for each district a decision by the Lieutenant-Governor, in consultation with Heads of Departments, will be made "during the month of September on the works to be undertaken during the next financial year, so that the Public Works Department may prepare detailed plans and estimates of sanctioned works before the preparation of the Public Works Budget of the following year."

3. With a view to secure formal sanction in advance of provision of funds in the Public Works Budget Estimates, and to avoid the preparation of plans, &c., for a work which may have to be indefinitely deferred, His Honor the Lieutenant-Governor considers that the lists should include proposals for two financial years.

4. His Honor the Lieutenant-Governor further desires that Heads of Departments should submit their Lists of Proposals of new Major Works for two years on or before the 15th August, through the Secretary, Civil Department, to the Lieutenant-Governor. On these Lists of Proposals, His Honor the Lieutenant-Governor will give administrative sanction to items approved, and not already so sanctioned. The Lists of Works to which administrative sanction has been given, as

above, should be submitted by the Secretary, Civil Department, at a Budget Conference,* to be held in September, when the order of urgency of the several works can be settled, with the probable allotment to each Department. The Budget will then be prepared by the Public Works Department accordingly, and the preparation of detailed plans and estimates will be undertaken where not already, completed.

5. Officers of the Public Works Department will, under Punjab Government, Public Works Department Circular No. 26, of 27th June 1872, continue to bring forward proposals for all works that do not directly belong to any of the other Departments, and these will also be considered at the Budget Conference.

6. A sample form of the List of Original Major Works sanctioned for inclusion in the Public Works Budget Estimates, referred to in para. 3, is annexed for information.

COPY to Secretary to Government, Punjab, for information.

*List of Original Major Works sanctioned for inclusion in the Public Works Department Budget
Estimates for the Financial year _____*

Head of Classification.	Public Works Division.	District.	Order of urgency.	Name of Work.	Approximate amount of Estimate.	REMARKS.

NOTE.—(1). Only those new works estimated to cost more than Rs. 2,500, should be entered in this list.

(2). No work should be entered that has not received [the administrative sanction of Local Government in the Civil Financial Department.

(Sd.) _____

Appendix E.*List of Original Major Works (Revenue Buildings) required to be built in the
Division in 18 and 18 .*

Head of Classification.	District.	Order of urgency.	Name of Work.	Approximate amount of Estimate.	No. and date of Government (C. D.) letter sanctioning the work.	If not sanctioned by Government (C. D.), No. and date of Commissioner's letter asking for such sanction.	If sanction of Government (C. D.) not yet applied for, when application is likely to be made.	REMARKS.
i. e. (i). District Katcheries and connected buildings								
(ii). Tahsils and connected Buildings								
(iii). Excise Buildings								
(iv). Rest-Houses								
(v). Miscellaneous								

NOTE.—Only work estimated to cost more than Rs. 2,500 are to be included.

48.—Natural Products.

A.—Minerals.

Sources of
law regarding
minerals.

1. The law regarding mines and quarries is contained in Sections 41 and 42 of the Punjab Land Revenue Act, 1887, and in Rules 51 (b) (ii) and 63 in Punjab Government Notification No. 76 of 1st March 1888 as amended by Notification No. 6 of 8th January 1889.

Choice be-
tween royalty
and rent.

2. Royalties on mines and quarries have been held by Government to be identical in their nature with land revenue. The principles on which rent or royalty is taken is laid down in a despatch No. 41, of 8th August 1861, from the Secretary of State for India in Council to His Excellency the Governor-General. In this despatch it is stated that, if there is any necessity for choosing between a rent and a royalty, a royalty should be preferred: but that a combination of royalty and rent, so arranged as that the rent should merge in the royalty whenever the latter exceeded the former in amount, would be preferable to either a rent or a royalty alone. Cir. XVII,
1872.

Boulders in
streams.

3. In the administration paper of all villages adjoining or including rocky rivers or streams, a clause should be inserted reserving to Government the right to take without compensation boulders lying in the beds of rivers and streams in the village concerned. Cir. VIII,
1877.

Kankar beds.

4. In the case of all villages in which kankar beds are known to exist, or in which there is any probability of their being hereafter discovered, an entry is to be made in the administration paper, when framed at Settlement, declaring all kankar already discovered, or which may hereafter be discovered, to be the property of Government, and in such villages kankar is not to be reckoned as an asset of the village for the purpose of assessment. Cir. I, 1876.

When kankar
is to count as
an asset.

5. Where kankar beds are claimed as the property of the village or of individuals, the Settlement Officer will investigate the claim, and, if it is supported by a judicial decision or by any relinquishment of the Government rights made by competent authority, will report the case for special orders. If in any such case it is decided that the Government rights have been lost or relinquished, the kankar should be taken into account in framing the assessment of the village.

Kankar may
generally be
quarried free
of charge.

6. Collectors are hereby authorized to permit the quarrying of kankar by the proprietors of the land in which it is situated, without charge, when such kankar is not required for Government purposes.

7. The latest orders of the Supreme Government on the subject of the rights of the State in mines and quarries, which are contained in a despatch from the Secretary of State, No. 35 of 25th March 1880, and Government of India letter No. 1—43, dated 15th May 1880, are embodied in this Circular. Latest orders.

• *B.—Salt, Saltpetre and Sajji.*

8. The rules for the import, export, transport and manufacture of these articles are to be found in Government of India Notification No. 1892, of 27th June 1884, at page 1703 of Rivaz's Acts, 4th Edition. These rules are in force only in Cis-Indus tracts and in Kálábágh and an area of 10 miles round that place. Under Act XII of 1882, the Financial Commissioner is entrusted with no authority, and no duties are imposed upon him, the Commissioner of Northern India Salt Revenue being the head of the Department. This being so, the Financial Commissioner, with the consent of the Government, in his memo. to Commissioners No. 2583 of 20th April 1889 cancelled, with regard to Cis-Indus districts and to Kálábágh and the country for 10 miles round that place, all the Circulars on the subject then in force. Rules, Cis-Indus.

9. With regard to Trans-Indus tracts, the circulars previously in force were not at once cancelled; but when, by Government of India Finance and Commerce Department Notification No. 1214, dated the 13th March 1890, Rules 37 to 64 of the Rules published in Government of India Notification No. 1892, dated 27th June 1884, were extended to the Trans-Indus Territories under the Punjab Government, the Financial Commissioner took the opportunity in his Memo. No. 2289—90, dated 7th April 1890, to Commissioners, Pesháwar and Deraját, to cancel the existing circulars with reference to the Trans-Indus tracts also. Rules, Trans-Indus.

C.—Fisheries.

Cirs. 40, 1870
and XXI, 1880.

10. In cases where the exclusive right to fish in certain waters has belonged to Government and has been annually leased out to contractors, a condition should be inserted in the lease or contract restricting the minimum size of the nets used to 1½ inches square or 6 inches all round. Restrictions in Government fisheries.

Fishing by rod should not be interfered with, but fishing by irregular means, such as the use of poisonous or explosive substances, should be prohibited and, if need be, prosecuted and punished.

11. In other cases no restrictions on fishing should be enforced: but all fishing on free waters should be watched by District Officers, and any instance of wanton destruction of fish should be brought to notice. In other cases.

No. 49.—Treasure Trove.

Rules.

1. The rules published by the Punjab Government, Cir. 6, 1879.
under Section 19 of Act VI. of 1878 (the Indian Treasure
Trove Act) are reprinted in the first Appendix.

**Date of Notifi-
cation under
Section 5 (a).**

2. The date in the notification, under Section 5 (a) of
the Act in the tenor of Form A. of Rule I. for the inquiry
under that section, should always be, as therein required, not
earlier than four months and not later than six months
from the date of the publication of the notification. Careful
attention to this point is necessary, as a material error
in the period fixed might vitiate the subsequent proceedings.

**Procedure on
discoveries of
coins.**

3. The object of the report of Government through
the Financial Commissioner, prescribed in Rule IV., is that
Government may be enabled to determine whether speci-
mens of ancient coins and articles of antiquarian interest
are to be offered to the Asiatic Society, Calcutta, or other
scientific bodies, and what specimens, if any, are to be
sent to the Central Museum at Lahore. This rule has,
however, been modified, so far as coins are concerned, by
the Resolution of the Government of India reprinted in
the second Appendix, which requires Collectors to act
on their own initiative under Section 16 of the Act in Cir. 46, 1894.
regard to all finds of coin which appear to be old and not of
British mintage. These rules, it should be observed, do not
require report of a find to Government through the Com-
missioner and Financial Commissioner.

**Preventive
measures.**

4. Commissioners and Collectors should take mea- Cir. 6, 1879.
sures to prevent any appropriation of coins, sculp-
tures, or other articles or remains of architectural or
antiquarian interest, from any Government land, and to
prohibit any excavation whatever in such lands by private
individuals without the special sanction of Government.

Later orders.

5. In the third Appendix will be found a circular Cir. 27, 1890.
of the Government of India, Department of Revenue and
Agriculture, supplementing the orders in the first two Appen-
dices.

Appendix A.

Rules of the Punjab Government under the Indian Treasure Trove Act, 1878.

HOME DEPARTMENT.

Notification No. 735, dated 21st February 1879.

The following rules are prescribed by the Hon'ble the Lieutenant-Governor, Punjab,
under Section 19 of the Treasure Trove Act, VI. of 1878, to regulate proceedings under that Act :—

1.—The notification required by Section 5 of the Act shall be in the following form :—

FORM A.

Notification under Section 5 of the Treasury Trove Act, VI. of 1878.

Whereas on the () (date)), treasure of the following description and value () was found by (person) in (place). All persons claiming the said treasure, or any part thereof, are hereby required to appear personally, or by agent, before the Deputy Commissioner of (District) on the day of 18 at the (District Kutcherry, or on the spot, if necessary, or such other place as may be convenient) in order that enquiry may be made concerning, and orders may be passed as to the disposal of, the said treasure pursuant to the provisions of the said Act.

Date.

Signature of Deputy Commissioner.

NOTE.—The notice in Form A. should also be served on the owner of the place, if he is known.

II.—The notice to the person in possession of the land or thing in which the treasure was found required to be served on such person under Section 5, clause (b), shall be in the same terms as the above, and shall, in addition, contain the following words at the end :—

FORM B.

And whereas the place where the said treasure was found by the said (name of finder) is believed to have been, on the date of the said finding, in your possession, your attendance at the inquiry is specially required, failing which your right to a share of the treasure will be forfeited, as prescribed in Section 6 of the Act.

Date.

(Signed) Deputy Commissioner.

III.—The above notification and notice shall be in English and Vernacular, and copies of Form A. shall be posted up at the District Kutcherry at the Tahsil in the village where the find took place, at or near the spot where the treasure was found, if the Deputy Commissioner approve, and in such other places as the Deputy Commissioner may think proper.

IV.—When the treasure found consists of ancient coins, sculptures, or other articles of antiquarian interest whatsoever, the Deputy Commissioner shall, before delivering or dividing the treasure under Section 11 or 12, report the same through the Commissioner and Financial Commissioner for the information of Government, with a view to obtaining instructions as to whether the treasure is to be acquired on behalf of Government, in the manner prescribed in Section 16 of the Act.

V.—Appeals to the Financial Commissioner from the orders of the Deputy Commissioner under Section 9 of the Act shall be dealt with under the orders for the time being in force regarding administrative appeals of the Revenue Department, except that there shall be no intermediate appeal to the Commissioner.

VI.—The special notice prescribed by Section 5 (b) shall, so far as is consistent with the Act under which these rules are framed, be served in the manner provided by the Code of Civil Procedure for the service of a summons.

VII.—Where two or more persons are in possession of the place in which the treasure appears to have been found, the service shall, subject to the limitation in Rule VI above, conform to the rules for the service of a summons upon two or more defendants contained in the Code of Civil Procedure.

Appendix B.

Resolution of the Government of India under the Treasure Trove Act.
Circular No. 32.

No. 46—1668-82, dated Simla, the 9th October 1884—Extract from the Proceedings of the Government of India in the Home Department (Public).

Read—

Home Department Circular No. 46—1883-41, dated the 9th October 1878.
Letter from the Government of Bengal, No. 1309, dated 17th October 1883.

RESOLUTION.—The papers read relate to the arrangements at present in force for dealing with coins found under the Indian Treasure Trove Act. The existing arrangements do not appear satisfactory; and, as it is considered desirable to ensure that all old coins so found shall come under the inspection of skilled numismatists, the Governor-General in Council is pleased to lay down the following instructions for observance in all Presidencies and Provinces in future.

2. Collectors and District Officers should be instructed to *invariably* acquire, under Section 16 of the Act, the *whole* of any coins found, whether gold, silver, or copper, that appear to be old, and not of British mintage.* The coins

* These include coins struck at Calcutta, Murshidabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloes.

† Burma, Assam, S. E. Provinces, Central Provinces, will send to the Bengal Asiatic Society.

by the Society deserving of preservation, *viz.* :—

so acquired should be sent to the Asiatic Society of the Presidency in which the coins are discovered† and the Society concerned should report to the Local Government in whose Province the coins are found, the number and the nature of the coins and their probable numismatic value. When possible the Local Government should present the following institutions with one specimen of each coin which may be deemed

- (1) The Asiatic Society of the Presidency in which the coins were found.
- (2) The Asiatic Societies of the other Presidencies in the following order :—
- (3) Calcutta, Madras or Bombay.
- (4) The Indian Museum.
- (5) The British „
- (6) The Lahore „
- (7) The Nagpur „
- (8) Any other local museum the Local Government may select.

3. When only one specimen is found, it should be sent to the Indian Museum. If more than one specimen, but not sufficient for all the institutions named, are found, they should be distributed, as far as they will go, in the order laid down in the preceding paragraph. If a sufficient number of coins is found to leave a surplus after distribution to all the institutions named, such surplus should be ordered for sale to collectors of coins at their numismatic value for one year, notice of the fact will, no doubt, be published in the Journals of the Asiatic Societies *gratis*, as a return for obtaining their specimens free of cost. These sales should be conducted by the Mint authorities of the Presidency, to whom the Societies should make over the balance of the coins after distribution to the institutions. The Mint authorities might from time to time advertise coins in the *Government Gazette*, Part II., and keep a register of numismatists who wish to have the opportunity of purchasing coins. Any coins not sold, and any coins not worth selling, should be dealt with by the mints and melted down.

4. Collectors and District Officers should at the same time be empowered to purchase any coins of the age and description stated above, when they are less than rupees ten in value, from finders on the terms laid down in Section 16 of the Act. These coins should be also treated in the manner above described.

Appendix C.

Resolution of the Government of India under the Treasure Trove Act, 1878, No. $\frac{24}{4-2}$ Arch.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department,—dated 28th March 1889.

ARCHÆOLOGY.

Read the following Resolutions recorded in the Home Department, No. 3—167-181, dated 8th November 1882, and No. 1—58-71, dated 8th June 1883.

Read also a Despatch received from Her Majesty's Secretary of State for India, No. 79 (Statistics and Commerce), dated 8th November 1888.

RESOLUTION.—The subject dealt with in the Resolutions quoted in the preamble was the conservation and location in provincial or national Museums of objects of archæological interest. The attention of the Government of India having been again called to the question by an enquiry from Her Majesty's Secretary of State whether more effective action cannot be taken to prevent the undue appropriation by private persons of such Indian antiquities as are worthy of being preserved in the national institutions of this country, the following instructions and suggestions are placed on record by the Government of India for the consideration of Local Governments and Administrations, who are invited to take such action and lay down such rules in connection therewith as may be deemed useful and desirable.

2. The opinion was expressed in the 4th paragraph of the Resolution first quoted, that the Government has never claimed any indefeasible rights in archæological objects, and that no such right could be asserted without legislation. This is true in regard to all objects of archæological interest of which the discovery could not be brought within the scope of the Treasure Trove Act. But it appears to the Governor-General in Council that a material portion of discovered antiquities will be ascertained on enquiry to have been found in circumstances which would bring them under the provisions of Act VI. of 1878. Such will be the case in respect to all ownerless antiquities of any value "hidden in the soil, or in anything affixed thereto." Statuary and remains of buildings, as well as coins, would, if buried underground, usually satisfy the required conditions, and could be classed as treasure under the definition of the Act, which, as indicated by the extracts quoted in the Appendix, was intended by its framers to apply to objects of antiquarian interest discovered below the surface of the soil. Indeed, the definition of treasure as framed in the original Bill was enlarged by the Select Committee for the express purpose of covering sculptures and similar antiquities as well as coins.

3. The Treasure Trove Act permits the Government to claim the possession of treasure of which, as laid down in Section 4 of the Act, the amount of value is over ten rupees. Such "value" is not, as in Section 16, the price which the mere materials of the article found would fetch, but the market value or the price which the discovered object might, if offered for sale, reasonably be presumed to realize. The conditions under which the finder of treasure is to be compensated in cases where the claim of Government is asserted are described in Section 16 of the Act. The value at which the treasure is to be assessed is there defined as the value of the materials only, plus one-fifth of such value. The extra price which the discovered article might realize in virtue of its value as an object of Archæological interest need not enter into account. It will not, therefore, be difficult to secure for preservation in national institutions the most important antiquities which may be discovered in any part of British India, without inordinate expenditure.

4. The Governor-General in Council now desires that the conditions under which the Government can claim articles of antiquarian interest should be made generally known as well to the official upon whom the responsibility rests of giving effect to the provision of the Treasure Trove Act as to the general public. His Excellency in Council is convinced that the Local Governments and Administrations will, on every occasion on which it may be considered proper to exercise the rights conferred by the law upon the State, act with due liberality, and with proper consideration for the natural claims and expectations of the finders of treasure, and will bear in mind that the object in view will be defeated if those who may discover objects of archæological value are not induced by the prospect of a sufficient reward to make their discoveries known to the officials of Government. On the other hand, it must be enjoined on all servants of the State that it is their duty to protect national interests so far as to ascertain the particulars of any discovery which may be brought to their notice, and to report the circumstances to the proper authorities under such rules and instructions as may be laid down for their guidance by the Local Government or Administration.

5. With regard to antiquities which cannot be brought under the definition of "treasure" in the Act of 1878, and of which the location in a national institution is considered desirable, no further action can be advised than to ascertain from the finder whether he is willing to surrender the object to Government at a reasonable price.

6. Nothing in this Resolution should be held to interfere with the instructions which are contained in the Resolution No. $\frac{1}{58-71}$ of 8th June 1883, for dealing with discoveries made by Government officials, and which, for the purpose of easy reference, are reprinted in the Appendix to this Resolution. The same instructions will be applicable, *mutatis mutandis*, to objects of archaeological interest claimed and purchased under the Treasure Trove Act.

* * * * *

APPENDIX I.

Extract from the Speech, dated the 28th November 1876, of the HON'BLE MR. E. C. BAYLEY, C.S.I., on the Treasure Trove Bill.

The Bill further proposed to adopt one other provision which, as indicated before, was taken from the modern law of Denmark. This was to give the Government a claim, on the payment of a specified percentage in excess of the intrinsic value, to the possession of such articles as it should consider worthy of preservation in the interests of the public, as being of historic or artistic interest. This provision was inserted some years ago in the law of Denmark, and the practical result had been to make the Government collection of national antiquities in that country the finest now existing. In India such a provision would be of the very greatest value. There was much hidden treasure in India, and, as he (Mr. Bayley) could say from personal knowledge, much was being perpetually brought to light in various parts of the country, and a very large proportion of it was of importance, as illustrating either the history, the social habits, the religious beliefs, or the artistic skill of the races who inhabited the country in past times. In truth, most of the only trustworthy information which we possessed of the history of India, antecedent to the Muhammadan invasion, was furnished by articles, especially by coins, discovered as "Treasure Trove."

It was, therefore, an object to prevent articles of this kind from being lost or destroyed and the provision the Bill proposed to make was, he believed, sufficiently liberal to secure to the Government an opportunity of purchasing such articles as they might consider of real public interest. Indeed, the present Lieutenant-Governor of the Punjab, Sir Henry Davies, had recently acted on this principle in a very important case, with the consent of the finder, and had preserved from destruction articles of extreme historic interest.

Extract from letter from the Government, Punjab, No. 636, dated 19th February 1877, on the original draft of the Bill to amend the law relating to Treasure Trove.

Mr. Kipling, Superintendent of the Government School of Industrial Art at Lahore, while considering the Bill effectual as regards precious metals, notes that there is a general misapprehension of the right of Government as regards stone, sculpture, wood, terra-cotta, and objects of this description. The Lieutenant-Governor thinks that the attention of the Legislative Council should be directed to this point, as there is considerable doubt as to whether these articles would be covered by the term "Treasure" in Section 3 of the Act.

Extract from the Report of the Select Committee, dated 31st January 1878.

The only other changes of importance we have made, besides those in the penal clauses, will be found in the definition of treasure, and in the clause (the first of Section 4) which fixes the minimum value of treasure to which the Bill applies. We have enlarged the definition of the word "Treasure," as it was urged by some of those consulted that it was desirable to do so in order to secure to the public (under Section 15 of the Bill), objects of antiquarian interest which would not have been covered by the definition as first framed, and, with a similar view, we have reduced the minimum value of treasure to which the Bill applies.

Extract from the Speech, dated the 13th February 1878, of the HON'BLE SIR E. C. BAYLEY, K.C.S.I., on the Treasure Trove Bill.

* * * And finally the Bill provided means whereby the Government would be able to procure for the National Museum articles of historical or archaeological value which it might be desirable to secure. Special provisions had been largely introduced into legislation in Europe for this purpose, and had the effect of preserving for national use much very valuable property and articles of great historical importance which would otherwise have been destroyed. He hoped that such might also be the result in India.

APPENDIX II.

Extract from the Proceedings of the Government of India in the Home Department (Archæology),—No. 1—58-71, dated Simla, the 8th June 1883.

RESOLUTION.—In the Resolution of the 8th November 1882, read above, the Government of

3. As regards the question of preservation *in situ* as opposed to removal to, and exhibition in, a museum, it may be observed that the great majority of the discoveries made by the Archæological Survey of India consist of the remains of buildings, massive pillars or inscribed blocks, which cannot be removed, and should for many other reasons be preserved where they stand. The case is, however, different with isolated figures, not *in situ*, especially if they are the remains of an extinct religion, such as Buddhist figures, which are not unfrequently mutilated by the people unless they happen to have been adopted by the Brahmans as belonging to Hindu cults. In regard to such isolated figures and to others which, although not mutilated, are lying neglected about the country, it appears to the Government of India that these might with propriety be removed to some safe place of deposit, such as the Indian Museum, where they could be seen and studied by all persons who take an interest in Indian Art. The Governor-General in Council desires to make it clear that he is entirely opposed to the removal of any objects which are still *in situ*, such as the monoliths attached to Buddhist stupas and Brahminical temples; but, on the other hand, there seems no sufficient reason why isolated remains, such as a capital which is found lying without a shaft, or stray statues, the original site of which is unknown, should not be removed to some museum in order to save them from future injury. To this class also belong the sculptures which have been found scattered about the Buddhist ruins of the ancient Gandhara, now occupied by the Yusufzai Afghans, whose custom is believed to be to mutilate such remains unless this is prevented by their prompt removal to a place of safety.

4. In making the above remarks the Governor-General in Council has not lost sight of the fact that it may be argued that the claim of the Government to objects of archæological value rests upon no sufficient legal or other foundation. The Government has, in fact, never claimed any indefeasible right of property in such objects, nor could such a right be asserted without legislation. Experience has, however, shown that the arrangements necessary for securing any object worthy of removal to a museum, or for preserving it in any other way, can, in most cases, be made without difficulty by Local Governments or local officers. This being so, it does not appear necessary to take any legal powers of compulsory acquisition.

India, after stating the general principles which should, in their opinion, regulate the utilization and disposal of objects of archæological interest in India, requested to be favoured with the remarks of Local Governments and Administrations on the subject. The replies received show that, while the general principles enunciated in paragraphs 3 and 4 * of the Resolution are accepted by all Local Governments, there is some difference of opinion as to whether the place of deposit for such objects as it is not desirable to maintain *in situ* should preferentially be the Central Indian Museum, or the Local Museum of the Province or District, where such exists. After giving the matter his further consideration, the Governor-General in Council thinks that all differences of opinion will be reasonably met by compliance with the following instructions:—

- I.—All discoveries of objects of archæological interests made by Government officers (whether belonging to the Archæological Survey or not) should be reported by them to the Head of the Local Government or Administration within which the discovery is made. When such a report is made, it will rest with the Local Government or Administration to issue orders for the preservation of the objects discovered *in situ*, or for their removal to a Provincial or Local Museum, where such exists, in accordance with the general principles set forth in the paragraphs marginally quoted above. Where there is no Local Museum, the object should be sent to the Imperial Museum, if the Trustees, to whom information of the discovery should be conveyed by the Local Government or Administration, should so desire.
- II.—Local Governments and Administrations will furnish the Trustees of the Indian Museum with lists of all Museums in the Province and with descriptive catalogues of their contents, and will report to the Trustees all fresh discoveries dealt with under the preceding clause.
- III.—The Trustees will be at liberty to arrange with Local Governments and Administrations either for the transfer to the Indian Museum of any object the Trustees may require, or for acquiring it by exchange, or for obtaining casts or other impressions of it, any points as to which there is a difference of opinion being referred to the Government of India for final decision. In dealing with such applications from the Trustees, Local Governments and Administrations will not fail to attach due weight to the desirability of completing any particular archæological series to which the Trustees of the Indian Museum may attach importance.

No. 50.—Territorial Transfers.

A.—General.

Changes in territorial jurisdiction to be reported for correction of survey maps.

1. The Government of India, in the Home Department, by Circular No. 194—202, dated 2nd June 1870, issued orders that changes in territorial jurisdiction should only be made when essentially necessary for administrative purposes, and that the Surveyor-General should be informed whenever any alterations were made, and be furnished with a map showing the boundaries as altered. In order to ensure compliance with the orders of the Government of India, it is hereby directed that whenever any change in the boundaries of—

- | | | |
|--------------------|--|-------------------|
| (1) The Province, | \| | (3) Districts, or |
| (2) Native States, | \| | (4) Tahsils |

takes place, whether as the result of river action or for administrative convenience, the fact may be reported by Collectors, through Commissioners, to the Financial Commissioner's Office with full details, the report being accompanied by a map of the area transferred.

But not in boundaries of small units.

2. Attention is invited to the fact that changes in the boundaries of all territorial units of less importance than those noted above, such as parganas, thánas, zails, or villages, do not require to be reported.

Contents of report and map.

3. The report should state the reasons for the change and the approximate area in acres transferred; and the prescribed map should be drawn on tracing paper on a scale (ordinarily) of 2 miles to the inch, unless for special reasons a larger scale should be necessary. The names should be entered on the map in English, and a table of references should in all cases be added sufficient to render the map intelligible in itself. The Financial Commissioner's office is thereafter responsible for the submission of the required report to the Surveyor-General.

B.—British Territory and Independent States.

Treatment of lands transferred by avulsion from British to Independent Territory.

4. In 1860, on a reference from the Dera Gházi Khán District, the orders of the Government of India were issued regarding the jurisdiction and dominion of lands transferred by avulsion from one bank to the other of a river which ordinarily forms the boundary between British Territory and Independent States; and it was subsequently decided that the orders of the Government of India, given in 1860, are applicable to all such cases.

An extract from the Government of India letter* is appended for the guidance of those officers before whom cases of river boundary between British and Independent territory may be brought for decision or record.

* Foreign Department No. 3631, dated 24th August 1860.

Extract, paras. 9, 10 and 12 of a letter No. 3631, dated 24th August 1860, from the Deputy Secretary to the Government of India, to the Secretary to the Government, Punjab.

9. The Governor-General in Council directs me to observe that _____ is not correct in assuming that, as betwixt sovereigns, the only safe rule of practice is that the main river should be the boundary, irrespective of all other considerations. The rule is such only in cases of alluvion, and not in those of avulsion.

When a boundary river suddenly quits its bed, and cuts for itself a new channel, it ceases to be the boundary, and the Government which ruled over the territory cut off by the change in the river continues to rule it.

10. The above principle has been laid down in the case of the rivers which are in some places to form the new boundary between Nepal and Oudh. It has been ruled that these rivers shall continue to be the boundary, if their encroachments on either side are only gradual, and in the ordinary course of alluvion and diluvion, but not in the case of sudden changes in the bed of the deep stream whereby land capable of identification is cut away.

12. The question of proprietary right in the land, I am to add, is a totally different one, and remains unaffected by the decision on the general question.

5. It will be seen that the rule of maintaining the deep stream as the boundary, which obtains in cases of gain by gradual accretion or loss by gradual erosion, does not apply to cases of the nature referred to. In cases of avulsion the land transferred is held to undergo no change in respect of jurisdiction or dominion.

Deep stream boundary does not hold. Rule applies from August 1860.

It has been further ruled by the Punjab Government that the rule affirmed by the Government of India is to be regarded as having been in operation from the date of issue of the orders above appended, and for no anterior period. In deciding boundary disputes to which the rule is applicable, reference must accordingly be made to the status of August 1860 as the basis of decision, subject to such modifications as, under the operation of the rule regarding gradual accretion or erosion, will have to be made; but no transfer, by avulsion, of land capable of identification, which has taken place subsequent to the orders of 1860, will be held to have affected the boundary.

The question of proprietary or other subordinate rights in the land is not affected by these orders.

6. Attention is drawn to the following extract from Resolution No. 1758, of 21st August 1871, of the Government of India in the Foreign Department, regarding the annual inspection by Magistrates of surveyed or demarcated boundary lines between British and Native territory.

Surveyed or demarcated boundary lines between British and Native States to be inspected annually by Magistrates.

The Government of the State should be informed when the District Officer makes his inspection, in order that a representative from that State may be sent at the same time.

The subject must be specially noted in the Revenue Administration Report under the "heading Surveys and Boundary Demarcation" in all Districts where the boundary of a Native State marches with that of the District.

Cir. XIV, 1871.

Extract from Resolution No. 1758, dated 21st August 1871, of the Government of India, in the Foreign Department.

Para. 4.—His Excellency in Council considers that it should be made part of the duty of every Magistrate, between whose district and Native territory there is a surveyed or demarcated boundary line, to inspect it, or cause it to be inspected, once a year, and in his Annual Administration Report to specially notice the state of the boundary pillars. The necessary communication will be made to the several Governments and Administrations in view to this procedure being adopted in future.

C.—Change of District and Tahsíl boundaries in British Territory.

All cases of transfer of territory from one district to another, or from one tahsíl to another, are to be submitted to Government through the Financial Commissioner's Office for the sanction of the Lieutenant-Governor and for the publication of the revised limits of the district under Section 5, Act XVII of 1887. A list of transfers will be found on page 2258 *et seq.* of Rivaz's Acts, 4th Edition. Cir. 25, 1888.

No. 51.—Miscellaneous.

Certain miscellaneous orders are here noted, some of which would have been placed more appropriately in earlier parts of this volume but have been issued too late for insertion in their proper places.

When applications for investment of Assistant Collectors with certain powers are submitted, the reason why the powers asked for are required, should be stated.

1. The Financial Commissioners request that when C. M. 1, 1890.
applications for the investment of officers—

- (a) with powers of an Assistant Collector of the 1st grade under the Land Revenue and Tenancy Acts,
- (b) with the special powers conferred on Assistant Collectors of the 1st grade by name under Section 77 (4 b) of the Tenancy Act,
- (c) with any of the powers of a Collector with which Assistant Collectors can be specially invested are submitted,

the reason why the powers asked for are required may Cir. 16, 1890
invariably be stated.

Training of Junior Assistant Commissioners in Revenue work. Particular attention drawn to—

2. There is some reason to fear that, since the appointment of an Extra Assistant Commissioner as Revenue Assistant in each district, fewer opportunities have been given to Junior Assistant Commissioners of acquiring a practical knowledge of the ordinary revenue work of a

district. The deputation of Assistant Commissioners for a short Settlement training affords them an insight into certain important branches of revenue work, but there are many necessary parts of district administration which cannot be learned in this way. Collectors are therefore reminded that the fact that Revenue Extra Assistant Commissioners have been appointed in no way absolves them from the duty of giving a thorough revenue training to Junior Assistant Commissioners who may be posted to their districts. Attention is invited to the remarks on this subject contained in Circular No. 20 of this Volume, and to the remarks regarding village note-books in the Circular on Registers below. The presence of a Revenue Extra Assistant Commissioner in a district is no reason for not putting a qualified Assistant Commissioner in special charge of the Revenue work of a tahsil or other portion of a district in the manner contemplated in Circular 20 above.

3. The Deputy Superintendent of the Survey of India has expressed a desire that certain topographical details should be entered in village maps in order to make them more useful for the purposes of that Department. It is therefore requested, to meet these requirements, that in all village surveys the following topographical details shall be given :—

Enjoins entry of certain topographical details in village maps.

- (1) The exact position and shape of the area under buildings forming the actual village site should be shown by interior dotted lines on the village map, within the field number of the village site as given under the directions contained in footnote No. 16 to the Khatauni Form in the Patwári and Kánúngo Rules under the Land Revenue Act. Those instructions are to be strictly carried out, and the delineation of the actual buildings by dotted lines is to be clearly understood to be a purely topographical detail, and no separate number is to be given to it—see paragraph 105 of the Mensuration Manual.
- (2) Bridges crossing canals and large distributaries should also be shown in the village maps by dotted lines, and without separate numbers, except in cases already provided for in the Mensuration Manual.
- (3) The position of permanent milestones along public roads and of milestones and bench-marks along canals should in future also be shown in village maps by the following conventional signs in common use in the Survey Department :—

L. 64
G. 6

L. 65
G. 5

[] _____ []
From Lahore _____ To Gujrát.



B. M.

It should be clearly understood that these directions in no case are to supersede those contained in the Land Revenue Act, or in the rules under that Act, or in the Mensuration Manual. They are extra topographical details, to be shown at the request of the Survey Department, and their insertion by the Patwáris will effect a material saving in expense.

4. Under orders issued by the Government of India in the Revenue and Agricultural Department, the Financial Commissioner and the Surveyor-General will, before the beginning of each field season, arrange in direct communication with each other the details of the programme of survey work for the ensuing year, and the general results and proposals will then be reported by the Financial Commissioner to the Local Government in order that the approval of the Government of India may be obtained. Commissioners should, therefore, report by the 1st of June in each year any work in their Divisions which ought in their opinions to be undertaken by the Survey Department with reference to—

- (a) settlements in progress or contemplated ;
- (b) other matters in connection with which a scientific survey is required.

5. It is provided in Section 30 (1) of Part II of the rules under the Land Revenue Act that the number of headmen in an estate shall not be reduced except by the order of the Financial Commissioner. The fact that the number of Lambardárs is considered excessive is not included in Section 32 (iii) among the grounds on which an existing must incumbent may be dismissed. It follows that a proposal for the reduction of a Lambardár's office should only be made when it is actually vacant. The fact that a Collector considers that the number of headmen in an estate could be reduced with advantage by refraining from filling up a vacant post does not absolve him from the duty of considering the claims of heirs within the degree prescribed in Section 34 (1 a), and these should always be stated in submitting proposals for reduction.

6. The prohibition of the formation of new village sites is a matter sometimes noticed in the village Administration Papers. Where no entry regarding it has been made, Government will not, ordinarily, interfere in the matter of new locations.

Details of the programme of survey work how to be arranged for.

In proposing reduction in the number of Lambardárs the claims of heirs must be stated.

Prohibition of formation of new village sites.

Cir. 22, 1890.

Cir. 24, 1890.

Cir. XVII, 1894.

On the contrary, it is the earnest desire of the Government to afford every facility for the extension of towns and villages, thereby adding to the comfort, prosperity, and health of the inhabitants. Where, therefore, communities or individuals desire to build detached dwellings, and live apart from the town or village, the freest scope should be given. In fact no permission need be asked, or, if asked, the rule, as far as Government is concerned, should be non-interference.

It is, however, to be understood that, when in the Administration Paper a clause has been expressly entered, prohibiting the formation of new village sites, much caution should be observed in setting it aside; and this should only be done after it has been satisfactorily ascertained that the clause was entered merely on the spontaneous motion of the Settlement official engaged in the drawing up of the document; or upon inadequate grounds; and without any deliberate desire having at the time been expressed by the village community that such a clause should be inserted.

Cir. XXI, 1877.

7. Settlement Officers should not forget to notice, in their records of local usages, the custom relating to the right of occupancy tenants to lands submerged by fluvial action and subsequently restored.

Rights of occupancy tenants to submerged lands.

Cir. XIV, 1872.

8. In 1865 a proposal was made by Mr. E. Prinsep, Settlement Commissioner, for compiling in each District, where a revision of Settlement was in progress, a Tribal Code, embodying the *lex loci* for each class in the District, with the view, at a subsequent time, of compiling from those data a general Agricultural Code for the Province.

Rivāj-i-'Am.

The Financial Commissioner, then Colonel Lake, gave the scheme his hearty approval; and, while not anticipating that it would be practicable to obtain an absolutely complete record of local usages, sanctioned the compilation and publication of the records.

The remarks of His Honor the Lieutenant-Governor upon this proposal in letter No. 780, dated 27th November 1865, to Financial Commissioner, are herewith given at length:—

“From the great care taken and the precautions and checks adopted by Mr. Prinsep, the Lieutenant-Governor anticipates that the records drawn up by him will prove worthy of great confidence and form a most valuable basis for future legislation, together with further precedent that may from time to time be collected. At the same time His Honor concurs with you in thinking that they cannot be regarded as absolutely binding on our Courts, and can only be accepted as a guide *quoad valent*—not as an absolute authority.

“On this ground His Honor thinks that the designation Records of usages and accepted rules, &c., would be more appropriate than that of ‘Code of Common Law’, and accordingly it is advisable that when published for general use, the paper be prefaced by a memo.; that it is issued to aid and guide all officers who may have to deal with cases involving the questions to which it relates; that the mode in which the results have been arrived at and agreements taken are fully described, to admit of the value and validity of those results being fully apprehended and tested. But that, until adopted and confirmed by legislative enactment, it is by no means intended that the record shall be absolutely binding on Judicial officers if they should see valid ground for modifying its conclusions or setting them aside.

"The guarantee afforded by engagements voluntarily entered into by heads of communities acting in concert, cannot but convey their legitimate weight in every Court and with every Judicial mind, and records framed with all the care and adoption of the precautions and checks described by Mr. Prinsep must prove of the greatest and most lasting value."

A reference to the Government of India elicited the following remarks :—

"The record, if confined to well-substantiated usages and customs, will doubtless prove of great value ; and, though it cannot be made to bind the Courts, will nevertheless carry much weight and authority with it.

"But there is a danger of extending the record beyond the range of well-ascertained precedents and endeavouring to anticipate cases, and to provide for imaginary and theoretical incidents.

"His Excellency in Council observes that, until a case actually occurs, it is not easy for so simple a class of people to consider it in all its bearings ; and it would evidently be unwise to tie them down to a theoretical decision arrived at on the mere statement of a supposed event.

"And further, if suppositious cases are included, there will be a danger that the element of uncertainty thus introduced will extend itself to the whole document, which will lose its authority even in respect of actually recognized and established customs. To these latter, therefore, His Excellency in Council would carefully limit the record."

From the foregoing extracts it will appear that this record is not authoritative ; it is merely a statement made by the principal men of each tribe, of the general custom which they consider to prevail, or of the ordinary rules by which the matters therein discussed should be regulated.

The value of this record of local usages may be much increased by quoting cases in which the usage has been actually followed, and officers engaged in Settlement operations should remember the advisability of collecting verified precedents of the local usages to be embodied in the record, and of exceptions to such usages, if any have occurred. In the latter case it should be noted whether such exceptional cases have been disputed. If no case can be quoted, it should be expressly stated that no cases have occurred in which the course which the people declare should be followed has been taken.

Subsequent
development
of the scheme
for recording
local usage.

9. The preceding paragraph contains the orders on the subject of the record of local usages as it stood in 1872. For the history of the subsequent development of the abovementioned scheme, officers are referred to the first volume of Mr. Tupper's "Punjab Customary Law."

PART VI.—TRADE.

No. 52.—Trade.

A.—Registration of External Land Trade.

Cir. 33, 1884.

1. Under the system of trade registration at present in force in the Punjab, trade statistics are supplied to the Financial Commissioner's Office—

Registration
of trade statis-
tics.

(1) By the Deputy Commissioners of Districts, in which posts for the registration of trade with countries external to British India have been established. These are thirteen in number, as given in column 2 of Appendix I.

(2) By the Conservator of Forests, who furnishes statistics of the amount of timber imported by river carriage from the north.

2. Appendix I. gives a list of the posts at which the external trade of the Punjab is registered. For each of these posts an establishment is sanctioned (except in the case of Fort Munro, in the Dera Gházi Khan District, where a Muharrir is appointed on Rs. 15 per mensem only) of—

Establish-
ments.

1 Muharrir on Rs. 15 per mensem,

1 Chaprási „ „ 7 „

with an allowance of Rs. 2 per mensem for stationery. The pay of the Chaprási has been fixed at Rs. 7, in order that persons who can read and write, and will therefore be able to relieve the Muharrir, may be appointed.

3. The following registers and returns are prescribed for adoption at each of these posts:—A Day-book in the form given in Appendix II and II A., subject to such variations as may be necessitated by the kind of carriage used at the different localities, showing the description of each consignment of goods in order of transit, the number and description of loads, the weight of each class of goods, and the value of goods falling under Classes B. and C. in the classified list (Appendix V).

Daily
regis-
ters.

To provide for cases in which an estimate of weight will have to be computed upon the amount of carriage, a schedule of standard loads will be supplied to each Statistical Writer by the Deputy Commissioners (Appendix V). The register is to be in the form of a book, and each consignment is to be entered as it passes

the registration post, without classification under the separate description of goods. Two Registers (II. and II A.) are to be maintained for imports and exports. In column 1 of these registers, the number to be entered will be that standing opposite the same description of goods in column 1 of the classified list of articles (Appendix V). The articles entered in this list comprise three classes :—

A.—Articles to which a tariff value per maund can be assigned.

B.—Articles commonly reckoned by tale.

C.—Articles the value of which cannot be calculated by tariff.

For class A., tariff values will be fixed by Deputy Commissioners, and the registering Muharrirs will only record the weight.

For class B. the registering Muharrirs must record number and value.

For class C. the registering Muharrirs must record weight and value.

As regards the value of articles in Classes B. and C., Deputy Commissioners should satisfy themselves that the values rendered by the Trade Statistical Writers are approximately correct, and should explain any abnormal entries. The standard of weight to be adopted in the returns should invariably be the maund of 40 sérs, 80 tolas to the sér. Fractions of maunds and rupees should be omitted both in the returns of imports and exports, and also, unless absolutely necessary, in the tariff values.

Deputy Commissioners should submit, on the 1st of April and the 1st of October of each year, a statement of the tariff values of the articles in class A.

Khatauni
Registers.

4. The contents of the Day-book will be abstracted each day in a Khatauni, the form of which is given in Appendix III. and IIIA. These khataunis will comprise separate entries for each description of goods upon different pages of the register, two or more pages being allotted to each class of goods, and the entries for each class being continued on another page when these are completed, to which reference will be made at the close of the previous entries. This system of accounts is well known to natives, and is used by Patwáris in the form of a diary and abstract, as well as by wholesale dealers. The Khatauni Registers (one for imports and one for exports) will show, for each description of goods, the date, the weight of the goods in maunds, extracted from the Daily

Registers, the value of the goods and the place of despatch of the consignment. The value, in the case of goods falling under Class A. of the Classified List (Appendix V.), will be computed by reference to the tariff value, previously determined by the Deputy Commissioner, according to the wholesale market value of each class of goods. The number assigned to any description of goods in the Classified List will be entered, together with the names of the goods, at the heading of the Khatauni Registers.

The total amount of any description of goods passing the station in one day will be entered in one line in the Khataunis, and the totals of weight and value struck for the day.

5. A monthly abstract of the Khatauni Registers, in the form given in Appendix IV. and IV A., will be prepared for each post by the Statistical Writer and forwarded to the Deputy Commissioner. Monthly abstract of Khatauni Register.

6. The preceding paragraphs explain the duties of the Statistical Writer, which may be thus summarised :— Duties of Statistical Writer.

I.—To keep Daily Registers of Imports and Exports in the forms given in Appendix II. and II A.

II.—To abstract daily the entries in these Registers into the Khatauni Registers, the forms of which are given in Appendix III. and III A.

III.—To submit monthly abstracts of the Khataunis, in the forms given in Appendix IV. and IV A., to Deputy Commissioners.

7. Forms of the above-mentioned Appendices must be supplied to the Statistical Writer by the Deputy Commissioners. The Classified List with tariff values, Appendix V., must also be supplied to him to enable him to fill up the numbers in column 1 of Appendix II. and II A., and in the heading of Appendix III. and III A., the weight of goods (when it has to be calculated upon the description of carriage) for entry in Appendix II. and II A., and the value to be entered in column 3 of Appendix III. and III A. Supply of forms.

8. The preparation of this Classified List (Appendix V.) will require some care on the part of District Officers. Columns I. and II. are filled up in the Financial Commissioner's Office. It remains for them to fill up the number of maunds forming an average load in the district for each description of carriage and tariff value per maund of each class of goods. The latter should be the wholesale market value according to district averages. Deputy Commissioners should be careful to supply a copy of the classified list thus filled up to each Statistical Writer with the other Registers. When Classified list of articles to be registered with tariff values and standard loads.

the tariff values obviously need correction, the Deputy Commissioner should correct them, but no alteration should be made on account of slight fluctuations of market values.

Supervision
of registering
officials.

9. Great care should be taken that registering officials thoroughly understand what is required of them before they enter upon their duties, and the Financial Commissioner confidently expects that no exertions will be spared to secure reliable statistics, for, unless tolerable accuracy can be attained, a vast amount of labor and considerable expense will be incurred to little or no purpose. An accurate record will not, however, be secured unless the registering stations are periodically inspected by trustworthy officials, who will not only ascertain that goods passing up and down are carefully registered, but also that traders are not subjected to delay and annoyance. With bullock train carts and with carriage attached to a regiment, and in other cases, it may not be possible to specify the description of goods. In such cases it will suffice to state in general terms whether the carts are laden or not, and, if laden, such information regarding the goods carried as may be readily obtained; and, in the absence of more precise information, the following entries will be accepted:—

“Miscellaneous regimental effects.”

“Miscellaneous bullock train goods.”

Any attempt on the part of registering officials to oppress traders should meet with severe and condign punishment.

No fees to be
levied.

10. Care should be taken that the Statistical Writers do not levy any fees or transit duty from traders. The writer will be appointed by the District Officer, who will be held responsible that no such abuse occurs.

Compilation
of returns.

11. The returns for the several posts in each district are compiled in the district office, with reference to the different countries or provinces to and from which the articles are conveyed. The trade with each of the ter-

* Kashmir,
Ladakh.

Chinese Tibet.

Bajaur.
Kábul.

Tirah.

Sewestán.

ritories* of which the trade is separately shown in the annual returns is to be entered on separate sheets, both for imports and exports.

Explanation
of tariff values
in cases.

12. Whenever a Deputy Commissioner finds it necessary to make a large alteration in the tariff value of any article in Class A., which is not ordinarily liable to great fluctuation in price, he should add a foot-note, explaining such alteration, or report it by letter. In all cases where articles entered in Classes B. or C. have an excessive value assigned to them, a foot-note should be added explaining such high valuation.

This remark applies specially to headings of Classes B. and C., “Miscellaneous Unmanufactured and Manufactured Articles.”

13. When the entries in any return are few in number, there is no necessity for using one of the large printed forms, but the entries may be abstracted in manuscript, the serial number proper to each being retained in column I., and the Classes A., B., C., being indicated with a column for weight and value, or number and value, according to the instructions, and a column for tariff value in the case of goods belonging to Class A.

Manuscript
returns where
entries are
few.

Annas and pies should be carefully excluded from the columns of value, but it will be necessary to show annas (seldom pies) in the column for tariff values in many cases, and to this there is no objection.

Cir. 27, 1885.

14. These statistics are required by the Government of India, and Collectors reporting on such trade should send their monthly returns direct to the Financial Commissioner, so as to reach the Financial Commissioner by the 15th of the month succeeding that under report. When from any urgent cause further delay is unavoidable, an autograph explanation is to be submitted for the information of Government by either the Collector or the Assistant (where there is one) placed in charge of the trade statistics.

Punctual
submission of
monthly re-
turns.

Cir. 33, 1884.

15. Returns of the Rail-borne and River-borne trade of the Punjab are supplied by the Superintendent of Indus Conservancy, Sukkur, and by the East Indian Railway, the North-Western Railway, the Bombay, Baroda and Central India Railway, and the Oudh and Rohilkand Railway. Deputy Commissioners have no duties in connection with registration of, or the reporting upon, this trade.

Rail-borne
and River-
borne trade.

Cir. 2, 1890.

16. A great deal of inconvenience is sometimes caused to the Financial Commissioner's office, and also to the Government of India, in the Finance and Commerce Department, by entries in the Monthly Returns of External Land Trade, the inaccuracy of which should have been easily detected in the District Offices before despatch of the Returns. Thus in one district the *Import* Return for April 1889 showed nearly 5,000 maunds, value six lakhs of rupees, of European cottons, and 7½ thousand maunds, value four lakhs of rupees, of Indian cottons. These figures, it afterwards appeared, should have been shown under Exports, and the improbable nature of the original entries should have been recognised in the District Office and the figures should have been verified. Similar remarks apply to another case where a Return from the same district showed under *asafoetida* figures that should have been shown under wheat. Such errors as these are only too common in the Statements received. The carelessness that leads to them is inexcusable, and the Financial Commissioner will be obliged to take serious notice of lapses of this kind, which can hardly occur if the officer in special charge of the Trade Registration work subjects the returns before despatch to a careful and intelligent scrutiny.

Careful scru-
tiny of the re-
turns enjoined.

APPENDIX 1.

1	2	3
No.	Name of district.	Name of registration post.
1	Simla	Wangtu Ferry.
2	Kángra	Sultánpur.
3	Siálkot	Dalowáli. Salihpur. Zafarwál.
4	Gurdáspur	Sukho Chak, with sub-post Chak Bilko. Dandot Basauli.
5	Ráwalpindi	Murree. Lachman Ferry.
6	Jhelum	Dhangrot. Manglá. Gattalian. Pind Ratwál.
7	Gujrát	Daulatnagar.
8	Dera Ismail Khan	Vihoa. Chandwán. Tánk. Gumal.
9	Dera Gházi Khan	Rojhan. Sakhi Sarwar. Taunsa (Sanghar) Harrand.
10	Bannu	Edwardesabad. Lakki.
11	Pesháwar	Burj Hari Singh. Darbangi Bridge on Mathra Sara Sang road. Bakhsi Bridge near Khazana. Chaha. Mardán.
12	Hazára	Darband. Mangal.
13	Kobát	Kohát. Thal. Narryab.

STATEMENT OF ARTICLES $\left\{ \begin{array}{l} \text{IMPORTED} \\ \text{EXPORTED} \end{array} \right\}$ ACROSS THE $\left\{ \begin{array}{l} \text{INTO} \\ \text{FROM} \end{array} \right\}$ PUNJAB FRONTIER

For the purpose of computing the value of consignments of goods borne on

A	4-bullock cart load	...	...	...	...	...	=	Maunds.
A	3	"	"	"	...	...	=	"
A	2	"	"	"	...	...	=	"
	An ekka load	...	...	...	...	...	=	"

CLASS A.—To be valued by the Deputy Commissioner.

Serial No.	NAMES OF ARTICLES.	Value rate per maunds.		Number of maunds.	Value, Rs.
		Rs.	A.		
8	Borax				
10	Coal and Coke, Company's (3)				
11	Ditto Public (3)				
12	Cotton, raw (2)				
13	Cotton, twist and yarn (European)				
14	Ditto (Indian)				
15	Cotton piece-goods (European)				
16	Ditto (Indian)				
17	Asafœtida				
19	Pán, or betel leaves				
20	Gánja				
21	Bhang				
22	Charas				
24	Indigo (4)				
25	Madder (majít)				
26	Safflower (kasumbha)				
27	Turmeric (haldi)				
28	'Al (<i>Morinda citrifolia</i>)				
37	Wheat				
38	Gram and pulse				
39	Other spring crops, except seeds				
40	Rice, husked (cháwal)				
41	Rice, unhusked (dhán or shali)				
42	Other rain crops, except seeds				
43	Gums and resins				
44	Hides of cattle (5)				
45	Skins of sheep, goats and small animals (5)				

* The column of tariff value to be filled up by Deputy Com

- (2) This should be *cleaned cotton*. If uncleaned cotton has to be registered, it should be reduced to its equivalent in cleaned cotton.
- (3) Charcoal should be entered against No. 95, Class C., and not against Nos. 10 and 11, Class A.
- (4) The indigo leaves (wasmah) should not be shown here, but under No. 95

N.B.—Fractional parts should be carefully excluded from the columns of *weight*

Dated _____ }
 The _____ 189 _____ }

DIX V.

THE _____ DISTRICT DURING THE $\left\{ \begin{array}{c} \text{MONTH} \\ \text{YEAR} \end{array} \right\}$ ENDING _____ 189 .

different kinds of carriage, of which the weight cannot be accurately ascertained.

A camel	load	...	...	...	...	=	Maunds.
A bullock	"	...	...	...	...	=	"
A pony or mule	"	...	...	...	...	=	"
A donkey	"	...	...	...	...	=	"

CLASS A.—To be valued by the Deputy Commissioner.*									
Serial No.	NAMES OF ARTICLES.					Value rate per maund.		Number of maunds.	Value, Rs.
						Rs.	A.		
46	Horns	...	...	...	...	...
48	Lac, dye	...	...	...	...	...
49	Lac, shell	...	...	...	...	...
54	Liquors	Wines	...	...	...	...
55		Spirits	...	...	...	...	...
56		Beer	...	...	...	...	...
57	Brass and copper, wrought and unwrought								
58	Iron, wrought and unwrought					...			
60	Oil, Petroleum					...			
60 _a	Do., other kinds					...			
62	Opium, raw and manufactured					...			
64	Ghi					...			
67	Salt	Lahori	...	...	...	...
68		Sambhar	...	...	...	...
69		Other kinds	...	...	...	...
70	Saltpetre					...			
72	Linseed					...			
73	Mustard and rape seed					...			
74	Til seed					...			
76	Indigo seed					...			
78	Silk, raw					...			
84	Sugar, refined					...			
85	Sugar, unrefined					...			
86	Tea, Indian (6)					...			
87	Tea, Foreign (7)					...			
88	Tobacco, including snuff					...			
91	Firewood					...			
91 _a	Bamboos					...			
92	Wool, raw	Wool	...	...	...	...
		Pashm	...	...	...	...

missioner. Wholesale and NOT Retail rates are in all cases to be adopted.

- (5) Hides of cattle, skins of sheep, goats, and small animals (Nos. 44 and 45, Class A.) should show the raw or salted hides and skins only.

When cured or dressed in any shape, they will be entered against No. 51, Class C.—Leather, unmanufactured.

- (6) No. 86, Class A., Tea (Indian), will include Kángra and all other Indian teas.

- (7) No. 87, Class A., tea (Foreign), will include China and other Foreign teas.

and value. Values should be in rupees only, without vertical lines and dots.

Deputy Commissioner.

STATEMENT OF ARTICLES { $\frac{\text{IMPORTED}}{\text{EXPORTED}}$ } ACROSS THE { $\frac{\text{INTO}}{\text{FROM}}$ }
PUNJAB FRONTIER

For the purpose of computing the value of consignments of goods borne on

A	4-bullock cart load	...	...	...	...	...	=	Maunds.
A	3 " " "	...	...	...	...	...	=	"
A	2 " " "	...	...	...	...	...	=	"
An	ekka load	...	...	...	...	...	=	"

CLASS B.—To be valued by the Statistical Writer, and excessive valuations to be noted.

Serial No.	NAMES OF ARTICLES.	Number.	Value, Rs.
1) { 1	Horses, ponies, mules ... No.		
2	Cattle ...		
3	Sheep and goats ...		
4	Other animals ...		
5	Arms { Fire-arms ...		
6		Other kinds ...	
34	Cocoanuts ...		
* 89	Timber in large logs ...		

*Scantlings, kurries, ballies, and planking must not be shown under "log timber," No. 89, but "other timber," No. 90.

- (1) { Nos. 1, 2, 3, 4, animals; Nos. 5 and 6, arms and fire-arms; No. 34, cocoanuts; and No. 89, timber in logs, are the *only* heads for which numbers should be given.
All other articles should be given by *weight* in *maunds*.

N. B.—Fractional parts should be carefully excluded from the columns of *weight*

Dated _____ }
The _____ 189 . }