

DIX V.—continued.

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	"	...	...	...	...	...	...	=	"

Note.—In cases where an excessive or very low valuation is assigned to the articles enumerated below, the *Index* letter for *Class C*. must be filled up accordingly.

The $\left\{ \begin{array}{c} \text{high} \\ \text{low} \end{array} \right\}$	valuation for ammunition	...	...	...	...	No. 7 A
"	"	" Drugs and medicines "	...	...	"	18 B
"	"	" Intoxicating drugs "	...	...	"	23 C
"	"	" Other dyes "	...	...	"	29 D
"	"	" Earthenware, " &c.	...	...	"	30 E
"	"	" Fibres, manufactured "	...	...	"	32 F
"	"	" Leather, unmanufactured "	...	...	"	51 G
"	"	" Leather, manufactured "	...	...	"	52 H
"	"	" Oilman's stores "	...	...	"	63 I
"	"	" Provisions "	...	...	"	65 J
"	"	" Silk, manufactured "	...	...	"	79 K
"	"	" Spices (other kinds) "	...	...	"	81 L
"	"	" Woollen, manufactured "	...	...	"	93 M
"	"	" Shawls "	...	...	"	94 N
"	"	" Unmanufactured articles "	...	...	"	95 O
"	"	" Manufactured articles "	...	...	"	96 P
"	"	" Jewellery, " &c.	...	...	"	97 Q
"	"	" Treasure "	...	...	"	98-99 R

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

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

Deputy Commissioner.

APPEN

STATEMENT OF ARTICLES $\left\{ \begin{array}{c} \text{IMPORTED} \\ \text{EXPORTED} \end{array} \right\}$ ACROSS THE $\left\{ \begin{array}{c} \text{INTO} \\ \text{FROM} \end{array} \right\}$
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 C.—*To be valued by the Statistical Writer, and foot-notes to be filled up when necessary according to Index letter.*

Serial No.	NAMES OF ARTICLES.	Index letter.	Weight in maunds.	Value, Rs.
7	Ammunition (8) (9)	A		
9	Canes and rattans			
18	Drugs and medicines (not intoxicating), other than asafoetida and pan (17—19)	B		
23	Intoxicating drugs, other than gánja, bhang, charas and opium (20, 21, 22, 62)	C		
29	Dyes, other than indigo, madder, safflower, turmeric, and 'al (24, 25, 26, 27, 28)	D E		
30	Earthenware and porcelain			
31	Fibres, raw	F		
32	Fibres, manufactured (excluding gunny-bags) ...			
33	Gunny-bags			
35	Potatoes			
36	Fruits, nuts and vegetables (all other kinds), dried and green, excluding betelnuts, cocoanuts, and potatoes, (80, 34, 35)			
47	Kankar			
50	Lac, stick and other sorts, excepting lacdye and shell lac (48, 49)	G		
51	Leather, unmanufactured	H		
52	" manufactured			
53	Lime			
59	Metals, other than brass and copper (57), iron (58), gold and silver coin, and bullion (98, 99) ...			
61	Oilcake			

(8) Ammunition No. 7, Class C., includes gunpowder, shot, cartridges, guncaps, &c.

(9) Lead should not be shown against No. 7, ammunition, but under No. 59, Class C, "metals," which will include machinery.

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

Dated _____ }

The _____ 189 . }

DIX V.—concluded.

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 C.—To be valued by the Statistical Writer, and foot-notes to be filled up when necessary according to Index letter.

Serial No.	NAMES OF ARTICLES.	Index letter.	Weight in maunds.	Value, Rs.
63.	Oilman's stores (European)	I		
65	Provisions, other than Oilman's stores (63), and ghi (64)	J		
66	Railway Materials			
71	Saline substances, other than saltpetre (70)			
75	Oilseeds, other than linseed (72), mustard and rape (73), and til seed (74)			
77	Other seeds, except indigo seed (76)			
79	Silk, Manufactured (European)	K		
79a	Ditto (Indian)			
80	{ Spices ... { Betelnuts	L		
81	{ All other kinds			
82	Stationery (all descriptions of)			
83	Stones, dressed and rough (excepting precious stones) (10)			
90	Timber (all descriptions of), except log timber and fire-wood (89, 91)			
93	Woollen manufactures (excluding shawls) European	M		
93a	Ditto (Indian)			
94	Shawls	N		
95	Unmanufactured articles, not otherwise specified ...	O		
96	Manufactured articles, not otherwise specified ...	P		
97	Jewellery, &c., including precious stones and pearls unset	Q		
98	Treasure, in- { Bullion { Government { (a) Gold.	R		
	cluding gold { and { Public { (b) Silver.			
99	and silver { specie { Public { (a) Gold.			

(10) No. 83, Class C., stones of all kinds, will not show "precious stones,"—which will be shown against jewellery, No. 97.

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

Deputy Commissioner.

B.—Reports and Returns of External Land Trade.

Annual Re-
ports.

17. On or before the 15th of May of each year the Deputy Commissioners of the thirteen districts mentioned in Appendix I, above, are required to submit reports on the trade registered by them. These reports should be in detail every third year, and brief in the intermediate years. A detailed report is required for the trade of the years 1891-92, 1894-95, &c.

Contents of
detailed trien-
nial report.

18. The detailed Report, mentioned in the last para. should contain a general review of the trade of the year, and explanations should be given, where possible, of fluctuations in imports and exports, and in prices; and the extent and direction of the movement of bullion and specie should be noticed. The working of the system of trade registration, and any changes in location of posts, should be remarked upon; and it should be stated what officer or officers have been during the year entrusted with the duty of supervising the registration of trade.

Special in-
structions re-
garding tea.

19. In the Report, the import and export of tea should receive especial attention. Care should be taken that the values assigned to Indian and Foreign tea, respectively, are authentic; and, that the classification of tea as (a) Indian, (b) Foreign, is properly done. Cir. 44, 1880.

and salt.

20. The import of salt from trans-Himalayan sources should also be watched and commented upon when necessary. Cir. I, 1879.

Trans-frontier
routes and
dues.

21. The Government of India is desirous of receiving* information regarding the routes by which traffic with countries beyond British India passes. Deputy Commissioners of frontier districts are also requested to comply with the instructions contained in the subjoined para. of a resolution of the Government of India, Revenue, Agriculture and Commerce, No. $\frac{2}{358-364}$, dated 14th June 1876, regarding the collection of information bearing on the question of the duties to which traders are liable after they leave, or before they enter, British territory. Cir. XIX S, 1876.

Extract para. 11 of Government of India Resolution No. $\frac{3}{358-364}$, dated 14th June 1876.

"The last point which the Governor-General in Council desires to recommend, particularly to the Governments of all the frontier provinces, bears upon the duties to which traders are liable after they leave, or before they enter, British territory. Her Majesty's Secretary of State for India is anxious that the particulars of all such imports, whether authorized by the frontier State or illegally levied by its officials, should, as far as possible, be ascertained, and the results of the enquiries made inserted in the reports on external trade. Obviously, a knowledge of the incidence of such duties will in many cases largely tend to explain the preference given to some routes over others, and the relative expansion or depression of trade in particular articles. These inquiries, however, cannot be confided to men of the class of the Registering Clerks, but must be specially entrusted to District Officers, who should be recommended to obtain the information required by judicious and discreet personal communication with the traders."

* This Circular was cancelled by No. 33 of 1884, but is hereby revised.

22. No Annual Returns of External Land Trade are submitted by Deputy Commissioners. The Provincial Annual Returns are prepared by totalling the figures given in the monthly statements—see para. 14. Certain Annual Statements are, however, submitted to the Financial Commissioner's office according to the following table :—

Annual State-
ments.

Description of Returns.	Latest date of sub- mission to the Financial Commissioner.	By whom submitted.
Statement showing refund of duty paid and certificates granted on goods exported in bond to Kashmir and Central Asia <i>via</i> Kashmir.	15th May.	Collectors of Customs, Karáchi, Bombay, and Calcutta, and Commissioners, Lahore and Jullundur.
Statement of drawbacks and charas passes granted.	Ditto.	British Joint Commissioner, Ladákh, at Leh.
Statement of attested invoices on which drawback was recoverable.	Ditto.	Resident in Kashmir.

C.—Miscellaneous.

Cir. 7, 1884.

23. Collectors are required to submit yearly a report on some particular manufacture, regarding which special instructions are annually issued.

Yearly special
monograph.

C. M. 2504,
1884.
C. M. 1739,
1886.

24. An annual return of large industries must be submitted by a date not later than May 25th, as the return is due to the Government of India on July 1st each year. The following is a list of the large industries which should be noticed in the return.

Annual re-
turn of large
industries.

- | | |
|--|-------------------------------------|
| 1. Paper Mills. | 12. Oil Mills and Wells. |
| 2. Silk Mills. | 13. Saltpetre Manufactories. |
| 3. Rice Mills. | 14. Soap Factories. |
| 4. Timber Mills. | 15. Sulphate of Soda Manufactories. |
| 5. Silk Filatures. | 16. Sugar Factories. |
| 6. Indigo Factories. | 17. Tobacco Farms. |
| 7. Coffee Works. | 18. Flour Mills. |
| 8. Cotton Presses and Cotton-weaving Establishments. | 19. Pottery. |
| 9. Jute Presses. | 20. Tile Manufactories. |
| 10. Woollen Factories. | 21. Iron and Brass Foundries. |
| 11. Lac Factories. | 22. Rope works. |
| | 23. Ice Factories. |

C. M. 6, 1887.

Petty manufactories worked at their houses by individual owners and industries employing only a few hands in any one locality need not be shown. What is wanted is accurate information respecting industries employing a number of hands in factories or forming component parts of a considerable industry.

Pension of
Trade Estab-
lishment.

25. The following letter contains the orders of Go- Cir. 3, 1883.
vernment regarding the claims of the Trade establishment
to pension :—

Copy of a letter No. 2725, dated 16th October 1882, from C. L. TUPPER, Esquire, Junior Secretary to Government, Punjab, to the Senior Secretary to the Financial Commissioner, Punjab.

I AM directed to reply to your letter No. 851, dated the 25th August 1882, on the subject of the claims to pension of the Trade Registering Establishments in this Province.

2. The Lieutenant-Governor agrees with the Financial Commissioner in thinking that these establishments are not temporary because no limit has been fixed to the period of their employment. The condition of permanent employment appears to be fully satisfied in their case. By the orders of Government No. 942, dated 18th June 1874, they were admitted to pension under Section 28 of the Civil Pension Code (2nd Edition), on the condition, it must be understood, that, as required by Section 29, their pension would be payable from the source from which the salaries were paid, namely, the General Local Fund. The General Local Fund has since merged in Provincial Revenue, and the latter have therefore become liable for the pensions. The mere fact that Section 28 in the 2nd Edition of the Code has not been reproduced in the edition now current cannot operate to reverse orders passed by Government when it was in force in exercise of the powers conferred by that section. Section 82 of the Code (5th Edition), under the provision of which the Accountant-General thinks the service of these establishments must now be treated, appears to have no application to the matter, since the General Local Fund no longer exists.

3. Accordingly, His Honor the Lieutenant-Governor is pleased to affirm the Punjab Government's order of 1874, in accordance with which service in the Trade Registering establishments qualifies from the date of their constitution as a regular establishment under the sanction of this Office No. 218, dated the 30th January 1874.

The enclosures of your letter are returned.

PART VII.—SPECIAL ACTS.

No. 53.—Canals.

(ACT VIII OF 1873.)

(A).—General Rules.

Cir. 1, 1868.

1. The following Circular of the Government of India regarding the preparation of projects for irrigation works in districts where irrigation has not yet been practised is republished for the information and guidance of Civil Officers :—

Data on which information is required in the preparation of projects.

CIRCULAR No. 111, PUBLIC WORKS.

Simla, November 5th, 1867.

In order to avoid, as far as possible, all causes of delay in dealing with projects for new irrigation works, and more particularly for works prepared in districts in which irrigation has not yet been practised, or in which its necessity has not yet been acknowledged, I am to request attention to the following observations.

2. The Government of India will not feel itself to be in a position to give its sanction to the expenditure of public money on works of this class until there shall be full proof before it of their value to the agriculture of the country, and of their being likely to be properly remunerative. It may be true that irrigation is almost certain to be useful and remunerative in every part of India, but, in assenting to the prosecution of works with borrowed money, the Governor-General in Council must require something more than a general presumption of their utility and profitable character.

3. It is, therefore, very desirable that, in every district in which works are projected for the first time, a separate special enquiry should be set on foot simultaneously with any engineering surveys, having for its object the proper elucidation of the points above referred to. So far as possible, the questions at issue should be illustrated and decided by facts rather than any mere opinions. With this view the following particulars may be mentioned on which data may usefully be obtained :—

- 1.—The rain-fall from actual observations, with its distribution through the months of the year.
- 2.—The depth of water below the surface.
- 3.—Whether irrigation is now practised, and to what extent, actual areas being stated.
- 4.—The character of the agricultural seasons, whether the division of kharif and rabi is maintained or not.
- 5.—The more important crops of the districts, giving approximate areas of cultivation.
- 6.—The weight of the ordinary produce of the unirrigated crops per acre, for comparison with the produce of irrigated lands in the same or neighbouring districts.
- 7.—Whether there is at present any important export of agricultural produce, and, if so, to what places, and what are the chief staples.
- 8.—What are the chief marts for the agricultural produce of the district; and what are the chief lines on which water carriage is likely to be most valuable for purposes of inland trade, either in respect to agricultural produce, or any other commodity.
- 9.—What will be the probable fair money-value of water to the chief crops likely to require it.
- 10.—Whether the settlement of land-revenue is permanently fixed or not.
- 11.—Whether the land-holders will be likely to co-operate with the Government in the extension of irrigation. This should be ascertained from actual enquiry of the chief of them.
- 12.—Whether any special arrangements are suggested in relation to the system of charging for the water supplied consequent on any peculiarity of the tenure of land or otherwise.

13.—Whether any protection of drainage, or embankment, or otherwise, is at the same time needed for the district or parts of it.

I am to request the attention of the Lieutenant-Governor to these suggestions.

Opinion of Revenue authorities required on irrigation schemes. 2. The following orders of the Government of India Cir. IV, 1875. require the submission by Administrative authorities of their views on Irrigation projects, both as to their general desirability and probable financial results.

CIRCULAR NO. 57, PUBLIC WORKS.

Fort William, 7th October 1874.

The Governor-General in Council has had under notice that, in some instances, projects of Irrigation Works have been submitted for orders without reports from the Revenue Officers on the desirability of undertaking the works and on the estimated returns. The absence of such an expression of the views of the local administrative authorities on Irrigation schemes has made it difficult for the Government of India to deal satisfactorily with the proposals, and has recently been noticed by the Secretary of State.

2. His Excellency in Council, therefore, desires that henceforth all Irrigation projects be submitted after consultation with the local Revenue Officers, who, moreover, in addition to their views as to the financial results, should invariably state their opinion, generally as to the desirability or necessity, on all grounds, of the projected schemes.

3. Their reports should further be reviewed by the higher authorities of the presidency or province, so that the projects may come before the Government of India in a thoroughly complete manner, not only in an engineering point of view, but also as regards their financial prospects and their effect upon the agriculture and people. In both these points of view the opinions of the officer connected with the Civil Administration are most important.

Estimate of irrigation to be made by Settlement Officers. 3. Under the orders of Government, Settlement Officers Cir. 38, 1874. are required to estimate the amount of land revenue, fixed or fluctuating, which may properly be credited to Irrigation Works, whether maintained by the people themselves (as in Bannu, Pesháwar and Dera Ismail Khan) or by the Canal Department (as in the case of the tanks and bunds of Gurgáon and Rohtak), to which the rules for canal water-rate may not be applicable and for which no owner's rates are leviable. The object of these orders is to obtain, at the time when a Settlement is made, the annual value of irrigation, for which owner's rate is not charged, in land irrigated from canals and tanks.

The estimate is required for statistical purposes, and not for accounts. It is important to know what the annual value of the irrigation in any tract is, in order that the probable value of new works of irrigation in the neighbourhood may be estimated, or the propriety of making an outlay upon improvements in existing means of irrigation may be considered.

In reporting on this subject it will be convenient if the amount ordinarily assessable upon a well in each assessment circle is stated, together with the area ordinarily irrigated from a well in one year and the rate per acre due to irrigation in lands watered by canals.

Cir. 91, 1869.

4. It is very desirable that legal rights to water, ^{Right of Government on water should be carefully guarded.} adverse to the exercise, on the part of Government, of a full discretionary power to distribute and control it as the interests of the public may require, be not needlessly created. Attention is drawn to the following extract:—

Extract para. 6 of a letter No. 143 I., dated 13th September 1867, from Government of India, Public Works Department, Irrigation Branch, to the Under-Secretary to Government, Punjab, Public Works Department, Irrigation Branch.

Para. 6. The reservations which have been referred to are as follows:—First, as to the distribution of the water. In adopting any principle for action in regard to this, the Governor-General in Council thinks it very necessary to guard carefully against the possible growth of any legal rights on the part of cultivators or land-holders, adverse to the exercise, on the part of the Government, of a full discretionary power of distributing the available water as shall seem to it best for the general interests of the community as a whole. With the development of an administrative system, based on law, and controlled by the interpretation given to the law by the Courts of the country, it is very important that the Government shall not be hereafter placed in the position of being hampered in the exercise of control of the water, finding itself liable to serious pecuniary responsibilities owing to any present acknowledgment of rights of property in respect to irrigation made without sufficient caution.

Cir. 4, 1869.

5. The following is the rule regarding payments for ^{Payment for canal water supplied to Government establishments.} canal water supplied to Government establishments:—

Extract para. 2 of Circular No. 2, dated 8th January 1869, of the Government of India, Public Works, Irrigation.

2. As the supply of water to Government departments necessarily causes a reduction of the quantity available for the public, it appears advisable to limit the supply to Government departments to what is strictly essential to their wants. This end, it is ^{believed}, can best be attained by requiring payment to be made for the water consumed by such departments. The Governor-General in Council has accordingly decided that, in all cases, public departments are to pay, at the ordinary rates in force, for all water supplied from Government canals. As a rule, cash payments may be made, but, if the department served desires to adopt a system of credits in account instead, a special reference should be made, on which orders can be issued.

Cir. 33, 1870.

6. Appended are further orders on the subject of ^{All canal water to be paid for.} payment for canal water:—

Cir. 3, 1871.

Extract para. 2 of letter No. 195—I., dated 21st May 1870, from Officiating Secretary to Government of India, P. W. D., to Joint Secretary to Government, Punjab, P. W. D., Irrigation Branch.

His Excellency in Council accordingly cannot approve of water, which could be sold for purposes of irrigation, being given free of charge, either for flushing drains, for the irrigation of public gardens, or for any purpose whatever.

Extract from letter No. 4950—I., dated 22nd December 1870, from Chief Engineer and Joint Secretary to Government of Punjab, P. W. D., Irrigation Branch to Secretary to Financial Commissioner, Punjab.

The argument of water being passed off through a canal escape is no reason whatever for a claim to remission.

B.—The Collection of Canal Revenue.

Cir. 49, 1871.

7. Instructions regarding the collection of water-rates and owner's rates are given separately below. In either case, the dates fixed for the submission of the Demand Statement by the Executive Engineer to the Collector are as follows:— ^{Collection return date of submission, local measure to be used.}

Kharif, November 15th }
Rabi, May 15th } When maps are available.
and

Kharif, December 15th }
Rabi, June 15th } When measurements are made
by chain.

In either case also, in the khatauni of demand on account of irrigation, the area irrigated in each holding, and the rates at which the demand is calculated, shall be stated in the same measure as that in which the patwari papers of the village are drawn up. All reference to the English acre measure should be carefully excluded from village papers. Cir. 20, 1885.

Suspension
and remission
of Land Revenue.

8. Rules regarding the suspension and remission of Canal Revenue will be found in the Circular on "Suspensions and Remissions of Land Revenue."

(a).—Water Rate Collections (Occupier's Rate.)

Collection of
Canal Water
Rate not to
fall into
arrears.

9. It sometimes happens that the collection of the canal water rate is allowed to fall unduly behind in a district that has suffered from drought, and where consequently canal water is in special demand, and canal cultivation has a special advantage over well cultivation and unirrigated cultivation. All officers concerned in the collection of canal revenue should remember the necessity for making the collection regularly, and preventing the accumulation of balances; drought in unirrigated tracts is not a sufficient reason for allowing the canal collections to fall into arrear. Cir. 23, 1879.

Payment by
Native States.

10. In all Native States the aggregate amount of water-rates as assessed by Canal Officers, *minus* the 5 per cent. fees on collection made within the three months' limit, should be paid into the British Treasuries by the authorities of the Native States concerned, in whose hands the details of collections will be left undisturbed. (Government of India, No. 73 A-I., dated 23rd May 1870). C.M. 3587, 1870.

Rules.

11. The following are the rules for the realization of Canal revenue, which, with the approval of the Government of India, have been adopted in the Punjab :— Cir. 9, 1870.
Cir. 64, 1870.
Cir. 13, 1873.

CIRCULAR No. 94—4118 A. I., dated 7th September 1887.

Realizations of canal water-rates, treatment of remissions and collection fees.

THE following rules relating to realizations of canal water-rates, making remissions and payment of fees to Lambardárs and Pátwáris, are published for information and guidance :—

1. The allowance to Lambardárs, or other persons collecting water-rates from cultivators shall be 3 per cent. on the amount collected.
2. The above amount to be conditional on the demand being paid in full for each estate, within three months from the date of the issue of the demand statements by the Collecting Officer, as well as on all duties connected with the assessment being discharged by the Lambardárs to the satisfaction of the Canal Officer. Among legitimate grounds for dissatisfaction may be mentioned absence at the time of measuring the crops without deputing a substitute and concealment of irrigation which may be discovered subsequent to the measurement.

3. Patwáris employed in connection with the business of the Irrigation Department shall be allowed 2 per cent. on the amount of the collections; this payment to be conditional on their affording satisfaction in the discharge of their duties to the Canal Officer. If the Patwári is unable himself to attend at the measurement of the crops, or when required for other duties, he will be expected to provide a competent substitute, who will act under his responsibility. The Canal Officer shall give due notice to the Deputy Commissioner of the time at which he will require the attendance of the Patwáris, to prevent their being summoned by him for district work at the same time.

4. An appeal against retrenchments of the fees made by the Deputy Commissioner as Collecting Officer shall lie to the Commissioner of the Division, if preferred within 60 days from the issue of the order making the retrenchments. In cases when the retrenchment has been made by the Canal Officer, an appeal shall lie to the Superintending Engineer within the same limit as to time.

5 (a). In forwarding the demand statements, English and Vernacular, to the Deputy Commissioner, the Executive Engineer will enter on it the gross amount of the fees and the amount sanctioned by the Canal Officer, the difference, if any, representing the retrenchments made by him under Rules 2 and 3 and 5 (c). For the correctness of these retrenchments the Executive Engineer will be responsible; but, for retrenchments on account of non-collection within three months, the Deputy Commissioner will be responsible.

5 (b). The fees, with the exception noted below, will be paid by the Civil Officer who collects the water-rate, but will form a charge against the Canal Budget.

The Lambardár will show in his *Arz Irsál* the gross amount due, but will present only the net amount, and with it receipts for the fees claimable (the receipt for his own fees being separate from that for the Patwáris' fees).

The Tahsildár, on the other hand, will give a receipt for the gross amount, which will be credited to the Public Works Department, and will charge the fees as paid, supporting the charges with the Lambardárs' and Patwáris' receipts after noting thereon the date of issue of demand statement and the *fasl* on account of which the demand was made.

In cases where, as on the Western Jumna Canal, the Patwáris are entertained specially for irrigation works, their fees will be disbursed by the Canal Executive Officer. When the ordinary Village Patwáris are employed, the Lambardárs will pay them.

5 (c). On the 10th and last day of each month these receipts (both for Lambardárs and Patwáris) will be forwarded by the Deputy Commissioner to the Executive Engineer, with a memorandum showing their total amount. This will represent the payments charged in the Treasury Accounts up to, and inclusive of, those days. The Executive Engineer, after duly checking them, will return two consolidated receipts (one for Lambardárs' fees and another for Patwáris' fees). He will, so far as the Deputy Commissioner is concerned, accept all sums for which receipts are forwarded. If they appear objectionable, he will still include them in the consolidated receipt, but will note them for recovery on the next demand statement; the receipts themselves, with the reason for rejection noted thereon, being forwarded with the statement. The consolidated receipts should be forwarded with as little delay as possible after receipt of the original vouchers. A memorandum acknowledging the number of vouchers received should be given at once to save any chance of disagreement.

5 (d). The Executive Engineer will acknowledge the aggregate amount of the consolidated receipts of the month in his accounts as a transfer from the Civil Department, and will charge it *per contra* against the Budget provision for the Lambardárs' and Patwáris' fees.

The amount will be checked in Examiner's Office on receipt of the Accountant-General's exchange account current, which will be accompanied by the consolidated receipts as vouchers for the charge.

5 (e). For the recovery of the retrenchments noted on the demand statement by the Executive Engineer (see Rule 5 (c)) the Deputy Commissioner will be responsible as for any payments disallowed by the Accountant-General.

If, on appeal, the Executive Engineer's order be reversed, and a refund ordered, he (the Executive Engineer) will pay the money himself in cash or by cheque on the Tahsíl.

6. Collection of canal dues will be made by the Deputy Commissioner strictly in accordance with the statements of demands furnished to him by the Canal Executive Officer, Form III.

7. Objections to the demand on the score of short supply, or matters affecting the Irrigation Department, addressed to the Deputy Commissioner, shall be referred by him to the Canal Executive Officer. Meanwhile the collection of the demand will not be suspended.

8. Claims for remissions so referred by the Deputy Commissioner, and admitted by the Executive Officer, shall be reported by him for sanction of the Superintending Engineer.

9. The decision of the Superintending Engineer shall be sufficient authority for a refund by the Deputy Commissioner.

10. If the decision of the Canal Executive Officer upholds the original demand, an appeal may be made to the Superintending Engineer, provided it is preferred within 60 days from the issue of the order.

11. In all cases of appeal, a copy of his own, or the Superintending Engineer's decision, as the case may be, shall be forwarded without delay by the Canal Executive Officer to the Deputy Commissioner.

12. In cases in which the water-rate is irrecoverable from the absconding or bankruptcy of the defaulter, or when the question at issue does not depend on the canal supply, or the action of the Irrigation Department, the Deputy Commissioner will obtain sanction to remissions of canal demands under the rules for allowing remissions of land revenue. All such remissions shall be reported at the close of each year to the Canal Executive Officer.

13. The Local Government alone has power to make free-grants of water-supply.

Procedure to be adopted in assessing and accounting for the receipt or remission of water-rates, and payment of fees for collections, &c., in the Irrigation Department of the Punjab.

CANAL OFFICERS.

1. In the absence of contracts, the *hasrah* or field measurement paper, Form No. I in the vernacular, forms the basis of all the demands as well as statistical returns. For each village or estate the *hasrah* will be a separate document numbered in a separate series for each district. This statement, with the columns filled in, and with the signatures of the Lambardars and Patwaris attached, will be forwarded daily by the measuring officer to the Canal Executive Engineer.

2. From the "*hasrah*" as thus received, the *khataoni*, Form IA, will be compiled in the Executive Engineer's Office in the vernacular. The statements for each tahsil will be forwarded, as prepared and checked in the office of the Canal Executive Engineer, direct to the Deputy Commissioner or to the Tahsildar, if the Collector or Deputy Commissioner authorizes this to be done, without waiting for the whole of the returns for the district.

3. A separate statement will be prepared, Form II, also in the vernacular, for each village, showing in detail all deductions from the water-rate authorized by Executive Engineer, including free-grants and remissions for ascertained short supply and the like, for each cultivator, as well as the amount of Lambardars' and Patwaris' fees, with a memorandum stating the cause of withholding the fees, or any part of them, if this be considered proper. The total deduction for each village will also be shown.

4. The total demand from each village, and the total amount of deductions, will be entered in Forms IA and II in English figures as well as the Vernacular.

5. A statement for each tahsil or zillah in Form III will be forwarded, from time to time, as they can be prepared and checked in the Executive Canal Office, direct to the Deputy Commissioner without waiting for the completion of the whole of the returns for the district. This will contain a list of the villages concerned and the total demand from each, the authorized deductions and the net sum to be realized. It will be accompanied by the corresponding Vernacular Forms I and II showing the details for the several villages, except in cases where the Collector or Deputy Commissioner authorizes the Executive Engineer to transmit these statements direct to the Tahsildar. The total demand up to date, including sums previously reported, will be also shown at the foot of the list.

6. Simultaneously with the transmission to the Deputy Commissioner of the last *Tahsil Statement* for the District, the Executive Engineer will forward to his Superintending Engineer the return, Form No. IV, showing the total demand at full rates for the area irrigated, or the quantity of water delivered, with the sums actually realizable from each village in the district, the detail of free grants (if any), and authority for each, and of remissions (if any) for ascertained short supply, and the like; the reasons for such remissions being given in a separate statement attached to the above, prepared in English in the form of No. II. The dates on which the several lists, Form III, were forwarded to the Deputy Commissioner will be shown in the form.

7. The return, No. IV, after examination and approval by the Superintending Engineer, will be returned to the Executive Engineer's Office, of which it will form a record. Superintending Engineer will submit to the Chief Engineer an abstract of the return in a modified form, IV A, and the latter officer will furnish a memo. of the totals for each district to the Commissioner of the Division concerned.

8. A return, Form No. V, will be submitted on the completion of each half-yearly assessment, through the Superintending Engineer, to the Chief Engineer, showing the total income realizable during the current half-year from all sources, the water-rent being that due for the crop of the previous half-year, according to the assessment just completed, the remaining items being the amounts probably realizable under the several headings of "Miscellaneous" for, and up to the close of, the current half-year.

9. A half-yearly return, in Form VIII, will be forwarded, through the Superintending and Chief Engineers, to the Examiner, for each district in which water-rate is collected for the Division.

10. A register in English will be kept in each Executive Office, showing in detail, in the manner prescribed for Forms Nos. I and II, remission of, or additions to, the original demand, or orders for retrenching fees of Lambardárs or Patwáris, made subsequent to the transmission of the collecting statements to the Deputy Commissioner. The authority for each entry will be shown in the last column of the form. Fresh demands or remissions made by the Canal Executive Officer before the transmission of the original demand statements to the Deputy Commissioner, which may be subsequently disallowed by competent authority, or deductions from fees, will be forwarded for adjustment to the Deputy Commissioner, accompanied by the needful details of the demand, or copies of the orders disallowing such remissions or fees.

11. An English Register of Demands and realizations will be kept in the Canal Executive Office, as directed in para. 125, Chapter XIV, Section V, Volume II, Public Works Code, Fourth edition, in Form No. VII, and a copy will be sent monthly to the Examiner. The realizations will be obtained from the Monthly Returns furnished by the Deputy Commissioner, Form VI.

11 (a.) In order that the Examiner may exercise a proper check over the charges for fees, Executive Engineer shall give the following detail in Revenue Form No. VII in lieu of the one line "Fees paid to Lambardárs," &c. :—

		Rs.	A.	P.
Fees payable to Lambardárs, and Patwáris as per last return	...	0	0	0
Ditto Ditto on account of <i>fasl</i>	...	0	0	0
Ditto Ditto Ditto	...	0	0	0
Total fees payable	...	0	0	0
<i>Deduct</i>				
Paid during month	...	0	0	0
Deductions during the month	...	0	0	0
			0	0
Balance payable	...	0	0	0

12. Each Executive Officer will forward, through the Superintending Engineer, to the Chief Engineer by the 15th November at latest, a Budget Estimate, in Form No. IX, showing the aggregate income from all sources probably realizable in ensuing year. The water-rate in this Estimate will be the probable amount of the demands in that year, i.e., for the *rabi* crop of the year in which the estimate is submitted, and the *khari* crop of the year of which the income is estimated.

13. A statement of all remissions made subsequent to the issue of the original Demand statement, together with the return of irrecoverable items, to be furnished by the Deputy Commissioner as prescribed in a subsequent rule, shall be forwarded at the close of the half-year by the Canal Executive Officer to his Superintending Engineer.

14. A return prepared as in Form VI, showing the remissions alluded to in last para., after the sanction of the Financial Commissioner has been received to writing them off, with additions made subsequent to the issue of the original demand statement, and the free-grants, shall be forwarded by the Executive Officer to the Examiner as soon after the close of the year as possible. In this statement the authority for the remission or addition in each case shall be given to admit of final audit of the accounts by the Examiner.

15. A return in Form VIII, showing the state of the collections at the close of the year, will accompany the Annual Revenue Report from each Canal Executive Division.

DISTRICT REVENUE OFFICERS.

16. A Monthly Return in Form VI will be forwarded by the Deputy Commissioner to each Canal Officer, for whose Division he collects water-rate, on the 1st of the succeeding month, or as soon after as possible.

17. If, at the close of the year, the remission of any items, which had been definitively included in the original demand, shall have been sanctioned by the Financial Commissioner, because they were irrecoverable from the absconding or bankruptcy of the defaulter, or from any cause not dependent on the canal supply, or the action of the Irrigation Department, a statement of these shall be furnished, with the Return No. VI for the last month of the year, to the Canal Executive Officer.

EXAMINER'S OFFICE.

18. The Registers to be kept in the Examiner's Office are as follows :—

- (1). Register Form No X., one for each Canal Division, of demands, deductions and realizations of water-rates,—the former being obtained from the Demand Statement, &c., Form No. VII, the latter from Form No. XV to be furnished to him monthly by the Accountant-General of the Province.
- (2). Statement in Form XI, showing the total demands, deductions and monthly realizations of water-rates for each Canal Division as obtained from Form X.
- (3). Register in Form XII, for each Division, of all realizations of revenue by Canal Officers as shown in their accounts.
- (4). Register in Form XIV, for each Division, of all charges incurred against revenue by the Irrigation Department.

19. In all cases the Examiner will credit the demands on account of water actually supplied in full, and will show all deductions for free-grants and remissions, allowed after the original demand has been made, as charges, and will require the needful authority for all such remissions and for free-grants to be submitted before finally passing the accounts of the receipts of canal revenue. Deductions for ascertained short supply and the like made by the Canal Executive Officer before the original demand is sent on to the Deputy Commissioner for collection will be omitted from the credits and also from the charges.

20. Remissions made after the demand statement has been sent to the Collecting Officer, free-grants, collection charges, and all similar drawbacks from the gross revenue, will be shown, on the expenditure side of the accounts, as remission and expenditure. The sums to be shown as revenue will be the gross amounts corresponding to original assessments, and made up of the actual collections *plus* the amounts above directed to be exhibited on the expenditure side.

20. (a). The Examiner can have no means of checking each item of payment of fees, but can only exercise a check over the aggregate payment, and call for explanation in case of excess.

20. (b). The Examiner will be responsible for giving the Government timely warning of anticipated excess over Budget provision in the payment of fees.

PROVINCIAL ACCOUNTANT-GENERAL.

21. The Accountant-General of the Province will furnish the Examiner with Monthly Returns in Form XV exhibiting the credits to Public Works Department on account of water-rates. The Examiner will compare this return with his own register, and take measures for the adjustment of any differences.

GENERAL.

22. The General Budget Estimate of Income for all the Irrigation Works in the Province will be compiled in the Chief Engineer's Office, in the first instance, from the estimates of the several Canal Executive Officers (as prescribed in para. 12), and should be ready for submission to Government on or about the 1st December of each year. The Revised Estimate will be compiled from the Half-yearly Returns (Form VIII) prepared on the completion of the year's assessments, and should in general be submitted in the month of December of the year to which it refers.

23. Every alteration in the demands made on competent authority will be communicated without delay by the Canal Executive Officer to the Deputy Commissioner, accompanied by a copy of the order as a voucher.

24. It will be the duty of the Canal Executive Officer to watch carefully the progress of the realizations during the year as shown by the Monthly Returns furnished to him by the Deputy Commissioner, reporting to his Superintending Engineer any case of undue delay in the recovery of the demands. All instances of apparent remissness on the part of Collecting Officers will be brought to the notice of their Commissioners by the Superintending Engineer.

Form No. I.

KHASRAH.

Measurement Statement of Lands irrigated from the _____ Canal _____ Division No. _____ Branch
Rajbaha _____ Chauki _____ Village _____ Pargana _____ District _____
for the Season

1	2	3	4	5	6	7	8	9	10	11	12	13
FIELD.		Name of water-course.	No. of water-course.	Name of Proprietor.	Name of Cultivator.	MEASUREMENT OF FIELD.				Description of Produce.	Name of Lambardár.	REMARKS.
No.	Settlement No.					Length.	Breadth.	Area in—				
								Flow.	Lift.			

[This should be signed by each Lambardár and Patwári present at the time of measurement. — See Procedure 1.]

From Subordinate Canal Revenue Officers.

To Executive Engineer.

Revised Form No. IA. Khatauni.

Statement of Demands on Account of Irrigation from the _____ Canal _____ Division No. _____
Village _____ Pargana _____ District _____

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Name of Proprietor.	Name of Cultivator.	Serial No.	AREA OF FIELD.		Total area of each cultivator.	WATER-RATE.		Water-advantage or owner's rate.	REMARKS.
				Kanáls or bighás.	Marlās or Biswās.		Rate.	Amount.		

The dates fixed for the submission of demand statement by Executive Engineer to the Deputy Commissioner are as follows:—

Kharif, November 15th }
Rabi, May 15th } when maps are available.

and

Kharif, December 15th }
Rabi, June 15th } when measurement are made by chain.

Vide Joint Secretary's Nos. 3478-9, dated 17th September 1909.

From Executive Engineer,

To Deputy Commissioner.

Form No. II.

Vernacular Form

Register of Deductions from Water-rate and of Fees payable to Lambardárs and Patwáris authorised in the Irrigation Department on account of the { RABI
KHARIF } Fasl of _____,
corresponding with year 18 _____, Division _____ Canal.

District.	Village.	Person to whom allowance made.	FREE-GRANTS.		REMISSIONS.			Total Deductions.		Fees payable to Lambardárs and Patwáris.		Remarks.			
			Area or Quantity.	Water-rate.	Area or Quantity.	Water-rate.									
				Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.	

From the Executive Engineer,

To Deputy Commissioner, with Form III.

Form No. III.

Statement of Demands for Water-rate and Fees payable to Lambardárs, &c., in Zilla _____ for irrigation during Fasl _____, corresponding with year 18 _____ forwarded to the Deputy Commissioner for realization and disbursement, _____ Division, _____ Canal.

1	2	3	4	5	6	7	8						
No. of Khatanni.	Name of Village.	Pargana.	WATER-RATE.				Deductions.	Net amount to be realized by Col- lector.		Fees payable to Lambardars and Patwaris.			
			As per detail accompany- ing.		Total of Assessment.			Rs.	a. p.	Rs.	a. p.		
			Rs.	a. p.	Rs.	a. p.							
Total of Demands previously for- warded ...							No.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
(Here enter reference to No. of Form I A in which details are furnished).							(Here enter reference to Form II in which details are furnis- ed),						
Total of present Statement ...													
Grand Total of Demands and Fees payable to date													

(NOTE.—These Statements will be numbered consecutively for each Fasli.)

Dated

From Executive Engineer,
To Deputy Commissioner.Executive Engineer,
Division Canal.

Form

General Abstract of Half-Yearly Returns of the Area of Irrigation and

[illegible]

Water-rate to be collected in the _____ Circle for the
Crop of 18- 18 .

ASSESSED.		Class.	Total.
	Lift.		
	Flow.		
	Lift.		
Grand Total.			
Additional charges for Kiaris.		SPECIAL CHARGES.	
Unauthorised Irrigation.			
Waste of water.			
Grand Total.			
Area.		REMISSIONS AND FEE-GRANTS	
Amount.			
Net amount to be realized by Deputy Commissioner.			
Fees to Lambárdárs.		CHARGES FOR COLLECTION	
Fees to Patwáris.			
Total Fees.			
Owner's rate or water advantage rate.			

(555)

[Special Acts.
No. 53.

Form No. V.

HALF-YEARLY RETURN FOR THE REVENUE.

Form No. VI.

Statement showing the Water-rate realized in the _____ District on account of
the _____ Division _____ Canal during the Month of _____

Demands, Collections and Balances.	Balance out- standing at end of past year.	Kharif, 18 .	Rabi, '18 .	TOTAL.	REMARKS.
Balance of former Demands					
Add—Demands received during the month					
TOTAL					
Subtract—Free-grants and Remissions authorized by the Irrigation Department					
Do do by the Revenue Department... ..					
TOTAL REMISSIONS					
BALANCE					
Realizations during the month					
Balance of Demands remaining for realization					

DETAIL OF BALANCE OF PAST YEAR.		DETAIL OF REMISSIONS AUTHORIZED BY THE REVENUE DEPARTMENT.					
Fasl.	Amount.	Fasl.	Pargana.	Village.	Name of Cultivator.	Amount.	Cause of Remission and authority.

Dated

*From Deputy Commissioner,
To Executive Engineer.*

Deputy Commissioner.

Form No. VII.
CANAL DIVISION.*Return of Demands, Remissions, and Realizations of Water-rates during the Month*
of _____ 18 _____ Division _____ Canal.

	DISTRICTS.									REMARKS
	Total.									
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Demands outstanding from last Return ... { For former Fasl...										
Additions since made ... { For current Fasl..										
Total ...										
Remissions and free-grants authorized in Irrigation Department										
Ditto in Revenue ditto ...										
Balance ...										
Realizations during the month .. { For former Fasl ..										
Demands remaining for realization ... { For current Fasl...										
Fees paid to Lambardárs, &c. ...										

Dated

From Executive Engineer,
To Examiner.Executive Engineer,
Division Canal.**Form No. VIII.***Half-yearly Return of Realizations of Water-rates in the* _____District during { $\frac{\text{RABI}}{\text{KHARIF}}$ } Fasl _____ or the half-year
ending _____ Division _____ Canal.

PARTICULARS.		AMOUNT PER CROP.											
		Balance of former Fasl.			Rabi of			Kharif of			Total.		
Assessed originally, or outstanding on 1st April													
Additions since made ...													
Total ...													
Deduct—													
Remissions and free grants ...													
Balance ...													
REALIZATIONS.													
During													
Do.													
Do.													
Do.													
Do.													
Total	Six months of the half-year												
Balance unrealized													

Dated

From Executive Engineer,
To Examiner, through Supdg. and Chief Engr.Executive Engineer,
Division Canal.

Form No. IX.

Estimate of Public Works Revenue to be realized during the year 18

Division Canal.

1	2	3	4	5	6	7	8	9	10
	WATER-RATE.								
	Net to be realized.	Remissions and Free Grants.	Total.	Mill-rent	Receipts from Navigation.	Sale of Canal Produce, &c.	Sundry Collections.	Fines.	Total.
East Kharif 18									
East Rabi 18									
Total									
Increase or Decrease compared with previous year									

Dated

From Executive Engineer,

To Chief Engineer, through Supdg. Engineer.

Executive Engineer,

Canal Division.

Form No. X.

Register of Demands, Deductions, and Realizations on account of Water-rate
for the _____ Division of the _____ Canal
during the year 18 _____

	DISTRICT		DISTRICT		TOTAL.	
	During month.	Total to date.	During month.	Total to date.	During month.	Total to date.
DEMANDS.						
Balance of last year						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total						
DEDUCTIONS FOR REMISSIONS AND FREE-GRANTS.						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total						
REALIZATIONS.						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total						
Balance unrealized						

Dated _____

Examiner of Public Works Accounts, Punjab.

Form No. XI.

Register of Demands, Deductions and Realizations on account of Water-rates of the Irrigation Department, Punjab, during the year 18 .

	DIVISION, CANAL.		DIVISION, CANAL.		TOTAL.	
	During month.	Total to date.	During month.	Total to date.	During month.	Total to date.
DEMANDS.						
Balance of last year				
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
Total				
DEDUCTIONS FOR REMISSIONS AND FREE-GRANTS.						
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
Total				
REALIZATIONS.						
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
Total				
Balance unrealized				

Dated

Examiner of Public Works Accounts, Punjab.

Form No. XII.

Register of Miscellaneous Revenue realized by the Irrigation Department in the
Punjab during the year 18 .

CANAL DIVISIONS, &c.		April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.
CANAL.	<i>Mill-Rent—</i>													
	Division	...												
	Do.	...												
	TOTAL MILL-RENT	...												
	<i>Receipts from Navigation—</i>													
	Division	...												
	Do.	...												
	TOTAL RECEIPTS FROM NAVIGATION	...												
	(The same for each of the remaining items of Miscellaneous Revenue, viz., "Sale of Canal Produce," &c., "Sundry Collections," and Fines.")													
	TOTAL CANAL	...												
(Then other Canals following)														

Examiner of Public Works Accounts,

Punjab.

Form No. XIV.

Register of Charges incurred against Canal Revenue by the Irrigation Department of the Punjab during the year 18 .

CANAL DIVISIONS.				AMOUNT EXPENDED.												Liabilities unpaid.
				April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		Total.
CANAL {	Canal	...	...	...									
	Canal	...	...	...									
	Canal	...	...	...									
	Do.	...	...	...									
	Do.	...	...	...									
	Total			...												

*Examiner of Public Works Accounts,
Punjab.*

Form No. XV.

PROVINCIAL ACCOUNTANT GENERAL'S SCHEDULE TO MONTHLY ACCOUNT
CURRENT WITH EXAMINER.

*Statement of Water-rates realized in the Civil Department, Punjab, during the
month of _____ and credited to the Irrigation Department.*

CANAL DIVISIONS.		DISTRICT TREASURIES IN WHICH RECEIVED.												TOTAL.
CANAL {														
	TOTAL													

Accountant General, Punjab.

B.—Owner's Rate Collections (Water-advantage Rate).

Cir. 7, 1852.

12. The khutauni and the abstract demand statement are prepared in the form appended; and, as no fees are charged on owner's rate, there is no form corresponding to Form II used for water rates. The Collector shows the progress of collections in Form VI A.

Form of re
turns.

FORM OF KHATAUNI.

Statement of Demands on account of irrigation from _____ Canal, _____ Division _____ Rajbaha village _____
Pargana _____ Zilla _____ Fasl _____ Year _____

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Serial No.																					
Name of owner and that of his father.																					
Name of cultivator, that of his father and his residence.																					
No. of field in settlement Khasra.																					
Serial No. of entry in Canal Khasra.																					
Nature.																					
Class.																					
Bighás (or Kanals.)																					
Ares.																					
Bighás (or Kanals.)																					
Acres.																					
Per acre.																					
Amount.																					
Total amount leviable from each cultivator.																					
Nominal on land assessed as cháhi.																					
Remissible to revenue-free holders.																					
To be collected for revenue assignees.																					
To be collected by Government.																					
Total to be collected from each owner (columns 7 and 8.)																					
Cesses on owner's (or) water advantage-rate remissible and to be collected (columns 16 and 19) at—per cent.																					
REMARKS.																					

FORM No. III A.

Statement of Demands for Owner's rates in District _____ for irrigation during Fasl _____, corresponding with the year 18 _____ forwarded to the Collector for realization and disbursement.

1	2	3	4	5	6	7	8	9	10
No. of Khatauni.	Tahsil.	Village.	AMOUNT OF OWNER'S RATE ASSESSED.						
			Nominal on chahi land.	Remissible to revenue-free holders.	To be collected for revenue assignees.	To be collected for Government.	Total of columns 4, 5, 6 and 7.	Cesses on owner's raie remissible and to be collected, i.e., e x c l u d i n g column 4.	REMARKS.

Statement showing Demands, Collections and Balances of Owner's Rate Revenue on
account of the _____ Division, _____ Canal
for the month of _____ 18 .

1	2	3	4	5	6
DEMANDS, COLLECTIONS AND BALANCES.	Balances outstanding at end of past year.	Rabi, 18 .	Kharif, 18 .	TOTAL.	Detail of collections during the year to close of present month.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Balance of former Demands ...					I. Collections made in previous months on account of the current official year ...
Add—Demands for the present month ...					II. Collections in previous months on account of balances of past years
TOTAL ...					TOTAL ...
Remissions on Well Lands ...					III. Collections during present month of current year's demand...
Remissions to Revenue-Free Holders ...					IV. Collections in present month of balances of past years ...
To be collected for Revenue Assignees ...					Total Collections of present month ...
Other Remissions...					GRAND TOTAL ...
BALANCE ...					
Realizations during the month ...					
Balance of Demands remaining for realization ...					

Collector.

Column 19 shows the total amount of owner's rate to be collected from each owner: this will be the total of columns 17 and 18; and column 20 shows the amount due as cesses on the owner's rate demand, including that remitted to revenue-free holders (column 16), but excluding the nominal assessment on well lands (column 15).

In forwarding Statement VI A to the Executive Engineers, the Collector will include in the demand the total amount of owner's rate shown by the Canal Officer as due (column 8 of Form III A), but he will at once write off under the deductions the amounts remitted on well lands remitted to revenue-free holders and to be collected for revenue assignees. From this statement the Irrigation Officers will be able to compile their accounts and prepare their statements of the book credit of owner's rate due to the canals.

(i). As regards lands irrigated by wells which are exempt from payment of water-advantage rates or owner's rates, it is the duty of the District Officer to supply, on demand, to the Executive Engineer of the Canal, lists of the fields so exempted. The privilege of exemption can only be allowed on stated fields, and cannot be moved from field to field at the convenience of the irrigator. If the Executive Engineer finds that in the case of any well the total area of the fields so returned materially exceeds the limit of exemption per well customarily allowed (25 ghumáos), he should report such cases to the Collector for his orders. The Collector should, in the case of each well so reported, strike out from the exempted list so many fields as is necessary to reduce the area to the sanctioned limit. It is believed that cases of this kind arise only on the Bári Doáb Canal, and principally in the Lahore District.

It must be remembered that the owner's rate assessment on lands exempted on the ground of well irrigation is nominal only, and that no cesses will be charged on it.

(ii). In the case of muáfi and jágír lands, where the Government has sanctioned the grant or remission of owner's rate, the following rules will be observed:—

a.—In the case of all petty Muáfidárs and all Jágirdárs who are also the owners of the land on which the owner's rate is due, the Canal Officer will show the amount of owner's rate under the heading "remissible to revenue-free holders." This ruling will stand good even where the petty Muáfidárs are not themselves the payers of the owner's rate: in that case they will themselves make the collections.

b.—In the case of other revenue assignees entitled to the proceeds of the owner's rate, the Canal Officer will show the amount under the heading "to be collected for revenue assignees," and the Collector will then collect the amounts so entered, and pay them over to the assignees. He will treat the owner's rate thus collected for Jágirdárs in the manner laid down for the collection of assigned land-revenue on behalf of the assignees, except that no charge will be made for collection, inasmuch as the task of collection is not undertaken by the Government at the request of, or owing to, the failure to make proper arrangements of the assignees.

In order to enable the Canal Officer to enter the necessary details in his statement, he must be supplied by the Collector with two lists, one showing all lands on which the owner's rate is simply remitted, and the other showing all lands on which the owner's rate is assigned, but will be collected and paid over to the assignees. Full details of the Government orders sanctioning the grant or remission of the owner's rate should be quoted in these lists, and, where the orders sanctioning the grant have been passed on general statements, a reference should be given in each case to the number in the statement, and in the case of simply remissible owner's rate the Collector should give the Muáfidár or Jágirdár owner a certificate of his exemption from owner's rate, specifying the term of the exemption and the land to which the order extended.

For the purpose of more easily distinguishing revenue-free lands, it is desirable that these should be distinguished on the field map by a special mark or color.

Water-advan-
tage rate not
to go to as-
signees.

14. The system of water-advantage rates by which Cir. 8, 1882.
canal-irrigated lands were assessed in respect of the fixed
land revenue demand as unirrigated, in order to allow of a
separate rate being taken from year to year on land actually
receiving canal water, was introduced at the re-settlement of
the Lahore, Amritsar, and Gurdáspur Districts under the
supervision of Mr. E. Prinsep. The question whether this
rate would go in all cases to revenue assignees then came

up, and was at first decided in their favor, but shortly after the question was reconsidered by the then Lieutenant-Governor, Sir H. Davies, and the original decision was modified. In a letter dated the 24th July 1871, the Lieutenant-Governor directed that, wherever water should thereafter be for the first time given from a canal constructed by Government, the proceeds of the water-advantage rate were to be credited to the State; and in another letter, dated the 27th January 1873, he ruled that the surrender of the water-advantage rate to revenue assignees of lands, which were canal-irrigated previous to the settlements, should not be continued beyond the term of those settlements then sanctioned for a term of ten years only, except in certain specified cases.

In the Financial Commissioner's Office, action on these orders was deferred in expectation of an approaching revision of settlement of the districts concerned, and when, subsequently, the terms of their settlements were extended to 20 years, the necessity of publishing the order of 1871 for the guidance of Deputy Commissioners and Canal Officers was overlooked.

15. When the Montgomery District came under re-settlement, the claims of Jágírdárs to half the fluctuating revenue derived from the crop rates on canal-irrigation were admitted; and it was not distinctly stated whether this surrender was or was not to apply to the case of grants made, or for the first time irrigated, after the settlement then being made.

Question not distinctly decided in Montgomery.

16. The whole question was reconsidered in 1882 in connection with the claims of revenue assignees of lands watered from the Western Jumna Canal to the owner's rate assessed under Part V of Act VIII of 1873, the proceeds of which have been declared by the Government of India to be canal-revenue, and not land-revenue, and the following rules which received the sanction of the Government of India are published for general guidance and information :—

Government of India's rules

General Rules for all new Jágír or Muáfi Grants and for old Grants to which Canal irrigation has not heretofore extended.

1. In the case of (a) all new grants which may be made hereafter, or (b) of lapsing grants continued to heirs by review of former orders, or (c) of old grants to which canal irrigation has not heretofore extended, the grantees shall not get the owner's rate. The rule in respect to grants of class (c) shall be subject to the following proviso :—

Proviso.—If, owing to supersession of irrigation from wells or other private works, by irrigation from a Government canal, particular fields forming part of a jágír or muáfi grant and assessed with land revenue at irrigation rates shall, at a settlement subsequent to the grant, be assessed at dry rates and made liable to a separate charge of the nature of owner's rate, then the grantee (if not also the proprietor or cultivator of the land) shall be entitled to compensation for the loss of the irrigated rate of land-revenue which he formerly received on such fields. The compensation may take the form of an assignment of the whole or part of the owner's rate on such fields, or of a lump sum cash payment, or of a separate additional assignment of land-revenue, as may seem most advisable in each case.

General Rules for all old (i. e., previously made) Jágír or Muáfi Grants to which Canal irrigation has been heretofore extended.

1. If the grant was irrigated from a Government Canal either when the grant was first made or before the first Regular Settlement, and the grantee has hitherto enjoyed, either in the way of assignment or remission, the owner's rate or a land revenue assessed by the old procedure at canal irrigated rates, he shall get the owner's rate in future.

2. If the grant was not irrigated by the canal, either when the grant was first made or before the first Regular Settlement, the grantee shall not get owner's rate; but this rule shall be subject to the following :—

Proviso I.—If, on the Bári Doáb and Upper Sutlej Inundation Canals, the Government has heretofore surrendered to the grantee the charges equivalent to owner's rate, viz., the water-advantage rate on Bári Doáb Canal and on the Upper Sutlej Inundation Canals in the Lahore District, and half the fluctuating canal revenue on the Upper Sutlej Inundation Canals in the Montgomery District, the grantee shall enjoy the owner's rate for his life.

Explanation.—In the case of grants held by institutions the surrender of the owner's rate will be continued only during the life of the present head of the institution if there is one, and, if there is no such head, the term of settlement will be substituted for the life of the holder in applying this proviso.

Proviso II.—If, owing to supersession of irrigation from wells for other private works, by irrigation from a Government canal, particular fields forming part of a jágír or muáfi grant and assessed with land revenue at irrigation rates shall at a settlement subsequent to the grant be assessed at dry rates and made liable and to a separate charge of the nature of owner's rate, then the grantee (if not also the proprietor or cultivator of the land) shall be entitled to compensation for the loss of the irrigated rate of land revenue which he formerly received on such fields. This compensation may take the form of an assignment of the whole or part of the owner's rate on such fields, or of a lump sum cash payment, or of a separate additional assignment of land revenue, as may seem most advisable in each case.

Proviso III.—This rule will not apply to the case of such assignees, if any, who are expressly entitled to owner's rate under the terms of their grants.

General Explanation I.—For the purpose of the above rules, the term "owner's rate" includes water-advantage revenue and the half of the fluctuating canal revenue on the Upper Sutlej Inundation Canals in Montgomery, which represents the revenue demanded at irrigated rates under the former system of assessment; and also the canal-advantage revenue rate assessable in the districts of Mooltan, Muzaffargarh and Dera Gházi Khan, on lands not assessed with land revenue at canal-irrigated rates of the late settlement, which may hereafter be supplied with canal water.

General Explanation II.—The term "grant" means each separate village or muáfi plot, not a grant comprising several separate villages or several separate plots.

Owner's rate
must in future
be collected for
Government.

17. Due care should be taken that, in accordance with these rules, in the case of all new extension of canal-irrigation to jágír and muáfi lands, the owner's rate shall in future be collected for the Government.

Instructions
for cases when
assignee con-
tinues to receive
owner's rates.

18. Under these rules, in certain cases, the revenue assignees for a time, or permanently, continued to receive owner's rates. In the districts irrigated from the Western Jumna Canal to which the owner's rate system had so far been extended, lists of the revenue grants were prepared, and orders passed as to the title of the assignees to the owner's rates. On the Agra Canal the irrigation is all of recent date and the assignees are not entitled to the owner's rate. In the districts of Lahore, Montgomery, Gurdáspur and Amritsar, orders were issued to make out lists of all such Jágírdárs and Muáfidárs as had been enjoying the water-advantage rate in Gurdáspur, Amritsar

or Lahore, or half fluctuating revenue in Montgomery, by way either of assignment or exemption. In these lists, which were not to include any other Jágírdárs and Muáfídar's than those above noted, jágírs were to be treated separately from muáfis; and each jágír village, or jágír share of village, and each muáfí plot, to be separately shown. The Collectors of the above-named districts were enjoined to proceed at once to carefully prepare the required lists, and then forward them to the Canal Officer, with a request that he would attest the fact that the revenue assignee had in practice been receiving the water-advantage rate, or half fluctuating revenue, by way of exemption or remission. When the lists had thus been attested, one copy was to be kept in the Commissioner's Office and one in that of the Collector; and thereafter, whenever a Jágírdár or Muáfídar entered in the list died, it became the duty of the Collector to at once enquire and report as to the class of those distinguished under the rules to which the deceased belonged. A separate misl is, in each case, prepared, and the Collector, after passing orders on the case, reports them, through the Commissioner, to the Financial Commissioner for confirmation. Pending final orders on the case, the owner's rate is collected and kept in deposit.

C.—Crediting of Canal Revenue.

Cir. 2, 1877.
Cir. 20, 1876.

19. A return is submitted by the Financial Commissioner to Government in the Irrigation Branch showing the amount of land revenue for which the Canal Department is entitled to take credit in its accounts.

Return of revenue to which the Canal Department is entitled.

20. The determination of this amount is not always a simple matter. In some districts, where lands irrigable from canals have been assessed at settlement to irrigated rates, only an estimate can be formed of the amount of land revenue due to canals. This estimate has been made from time to time by District Officers, and, until the assessment is revised, it is probable that no nearer approximation of the amount can be made than the estimate already framed.

Method of estimating this amount.

These remarks apply to the lands in the districts of Delhi, Karnál, Hissár, Rohtak, Umballa, watered by the Western Jumna Canal; to lands in Delhi and Gurgáon irrigated by the other irrigation works in those districts; and to lands irrigated by the inundation canals of the Mooltan District.

In the districts of Amritsar, Gurdáspur, and Lahore, the amount to be entered in the statement on account of the irrigation from the Bári Doáb Canal will be represented by the water-advantage rate collections.

In Lahore there is also irrigation from the Upper Sutlej series of inundation canals, and the amount to be entered separately on this account will be also that collected as water-advantage rate upon lands so irrigated.

In Montgomery the amount which is reckoned to the credit of the Canal Department was definitely fixed by orders of the Government of India.

In the Dera Gházi Khan and Muzaffargarh Districts, similarly, there are definite instructions for calculating the amount to be credited to the Canal Department, and no difficulty will be experienced.

In Shahpur the whole assessment upon lands irrigated by canals under the Irrigation Department is treated as water-rate and the receipts are credited to the Canal Department.

There are no further receipts to be shown in the statement, as the other irrigation works in the district are under the District authorities.

Instructions
for preparing
this return.

21. The return should comprise the collections both for the rabi and kharif crops of the official year, and should be submitted half-yearly to the Financial Commissioner as soon after 30th September and 31st March as possible.

The different descriptions of receipts of land revenue for which credit is taken by the Irrigation Department are shown in different columns to avoid mistakes. Collectors should be careful to enter the amounts for their districts for the current year and the year immediately preceding in the proper column, leaving those columns blank which do not apply to their districts.

Enhanced re-
venue paid
to assignees
should be in-
cluded.

In these returns should be included the enhanced land revenue on canal irrigated lands realized by Jágirdárs and Muáfidárs, for which, but for its being assigned, the Canal Department would have been entitled to take credit. The Canal Department has a claim to be credited with such assigned enhanced land revenue: the enhanced land revenue on canal lands paid to assignees should be shown in the returns. The calculations will be made in the same manner as in the case of khálsa lands, and a detail should be added, showing the division of the total land revenue credited to Canals, into khálsa and assigned.

Oir. 42, 1879.

Statement of the amount of the share of Land Revenue to be credited to the Irrigation Department for the District during the half-year 18—, to 18—.

Name of canal or series of canals, or other irrigation works under the Irrigation Department.	Half-Year.	Amount of Land Revenue collected during the years 18 to 18 to be credited to the Irrigation Department.			Remarks.
		When the lands irrigated have been assessed at irrigated rates, and the amount is only an estimate. (e. g., in the case of the Western Jumna Canal, Delhi and Gurgaon Works, and Mooltan Inundation Canals.)	Where the amount has been fixed by orders of Government. (e. g., in the Montgomery and Dera Ghazi Khan Districts.)	Water-advantage rate. (e. g., in the case of the Bari Doab Canal and Upper Sutlej Canals, Lahore District.)	
	18				
	18				

Cir. 9, 1890.

22. In accordance with Government of India Public Works Department Irrigation Resolution No. 53 A. I., dated 20th June 1889, a copy of which is appended, Commissioners should obtain from District Officers and submit on the 1st April and 1st October of each year statements in the form annexed showing the sums realized by the sale of Government waste or other Government lands not belonging to, but directly benefiting by, the construction of Major Irrigation Works in the Punjab, namely :—

Sale proceeds of waste or other lands not belonging to irrigation works, but directly benefited by their construction.

The Western Jumna Canal.

The Bari Doab Canal.

The Sirhind Canal.

The Lower Sohag and Para Canal.

The Sidhnai Canal.

The Chenab Canal.

The Swat Canal.

The statements should not contain any entry of lands which have been specially purchased for the works of any canal project and subsequently sold, and the entries in the statements should relate solely to the transactions of the preceding half year.

FORM.

District.	Canal.	Area of land sold.	Amount realized by sale.

*Government of India Public Works Department (Account, Irrigation Resolution
No. 53 A.L., dated 20th June 1889.*

RESOLUTION.—A question has recently arisen regarding the extent to which credit may be allowed in the accounts of Major Irrigation Works for the sale proceeds of waste or other lands not belonging to the works, but directly benefited by their construction.

2. In the estimates of certain irrigation works the anticipated realizations from such sales have been shown as Receipts on Capital Account or as reduction of the direct capital expenditure on the works in question; and the estimates have received the approval of competent authority. From a reconsideration of the question it, however, appears to the Government of India that it is incorrect to credit such sale proceeds to the direct capital account of the project (more especially in those particular works where capital is provided from loan funds). The land is sold under the orders of the Civil Department, and the proceeds should be credited to Land Revenue.

3. As it is right, however, that the work in question should receive credit in some way or another for receipts which would not have occurred but for their construction, the Government of India is pleased to rule that when cases of the above nature occur the works may be credited annually in the Administrative Accounts as *Indirect Revenue*, with four per cent. on the amount realized by the sale of such lands.

4. In cases where credits have already been afforded to the Direct Capital Account of Irrigation Works the amounts should be written back in accordance with these orders.

5. It should be clearly understood that these orders do not refer to lands which have been purchased specially for the works of any project and which may subsequently be sold.

D.—ATTENDANCE OF PATWARIS AT CANAL MEASUREMENTS.

Cir. 65, 1886.

23. The attention of Collectors of Districts irrigated by canals in charge of the Irrigation Department is invited to the importance of securing an agreement between the papers of the village Patwáris and Canal Patwáris in respect of—

Points on which agreement between Canal and Revenue papers is important.

Occupancy,
Irrigation,
Crops.

24. The table appended shows, approximately, for each large canal, the dates on which the Canal Patwáris commence their measurements at each harvest. An examination of it will show that there ought not to be any difficulty in enforcing the attendance of Village Patwáris during the canal measurements, the more so because the canal work at each harvest in any given Patwári's circle probably does not extend over more than 15 or 20 days.

Dates for attendance.

Table showing the approximate dates for the commencement and termination of irrigation measurements on certain Canals in the Punjab.

CANAL.	CANAL DIVISION.	CANAL ASSESSMENT WORK			
		of Rabi harvest		of Kharíf harvest	
		Commences.	Ends.	Commence.	Ends.
Western Jumna	Karnál ...	1st Septr....	30th Novr....	1st March	28th April.
	Delhi ...	Do. do. ...	25th October	1st January	15th do.
	Hánsi ...	Do. do. ...	30th Novr....	1st February	1st May.
Bári Doáb ...	1st Division ...	Do. do. ...	15th do. ...	Do. do.	15th April.
	2nd do. ...	Do. do. ...	Do. do. ...	Do. do.	Do. do.
Swát River ...	Swát River Canal	Do. do. ...	25th October	15th do.	30th do.
Sirhind ...	3rd and 4th ...	Do. do. ...	30th Novr....	1st do.	15th do.
Upper Sutlej	Inundation ...	20th do. ...	10th do. ...	15th Decr. ...	10th February.

N.B.—In the Delhi Division of the Western Jumna Canal and in both Divisions of the Bári Doáb Canal there is also an independent measurement of the sugar-cane crop during June.

25. In order to facilitate the attendance of Village Patwáris during canal measurements—

Special arrangements to facilitate attendance.

(1)—The jamábandís of circles irrigated by the canals named in the table appended should, whenever possible, be filed 15 days before the time fixed in that behalf by Patwári Rule 58.

(2)—In cases in which sufficient occasion for delay arises, the Patwári of a canal circle be allowed an additional ten days for filing his Kharíf and Rabi abstract.

[The Patwári should state, at the foot of his crop abstract, the dates during which he was in attendance at the canal measurements of his circle].

Failure in attendance to be seriously noted.

26. Adjustments of this nature, if allowed so far as they are necessary, will remove any possible excuse for the non-attendance of the Village Patwáris at the canal measurements. Collectors should, in future, take serious notice of any inattention to this duty on the part of Village Patwáris.

Responsibility of Field Kánungos.

27. The Field Kánungos also should be held responsible for seeing that the Patwáris attend at the canal measurements, and for reporting to the Tahsildár those who are absent.

E.—CANAL CLEARANCE FUND.

Audit of Canal Clearance Funds.

28. In the districts marginally noted, Canal Clearance Cir. 41, 1886.

Ferozepore.

Peshawár.

Dera Ismail Khan

Dera Gházi Khan.

Bannu.

Funds exist, which are treated in the Treasury Accounts as excluded Local Funds, and are not audited by the Accountant-General. But, with a view to secure a proper knowledge of the

general state of the fund in each district, it is required that an abstract of the state of the fund in form annexed shall be given in the Annual Revenue Report of each of the districts in question.

*Abstract of the Canal Clearance Fund of the _____ District for the
Agricultural year _____ ending _____ 18 .*

1	2	3	4
RECEIPTS.		EXPENDITURE.	
Head.	Actual receipts of the year.	Head.	Actual expenditure of the year.
1. Balance in hand at the beginning of the year		1. Pay of laborers ... ..	...
2. Commutation for labor		2. Tools and appliances ... ..	...
3. Fines for absence		3. Other expenditure ... ..	...
4. Other income		Total expenditure ... ..	...
Total income			
Total expenditure			
Balance carried forward			

54.—Land Acquisition Act (X of 1870).

Cir. 3, 1889.

Scope of this Circular.

The subject is divided into four Chapters:—

- I.—General.
- II.—Guaranteed Railways.
- III.—State Railways.
- IV.—Military purposes.

Chapter I deals with the provisions of the Act, and embodies all administrative orders issued, which apply generally to every case in which land is acquired under the Act.

The three following Chapters are of special application, and contain supplementary rules regarding the acquisition of land for the several objects of which they treat. When these rules differ from the administrative orders given in Chapter I, they are to be followed in preference to such orders in regard to that branch of the subject to which they refer. In regard to points on which there are no special instructions in these Chapters, the general rules in Chapter I must be held to apply.

CHAPTER I—GENERAL.

Chapter I is divided into—

- A.—Preliminary estimates.
- B.—Modes of acquisition.
- C.—Payment of compensation.
- D.—Reduction of land revenue.
- E.—Temporary occupation.
- F.—Abandonment.
- G.—Registers and record.
- H.—Disputes as to boundaries of land acquired by Government.

A.—PRELIMINARY ESTIMATES.

I.—In all cases in which it is necessary to provide land for public works at the expense of Government, the Departmental Officers entrusted with the execution or supervision of the work will cause to be prepared complete estimates of the probable cost of such land, the sanction of which estimates will be an essential preliminary to the purchase of the land, whether by private bargain or under the operation of Act X of 1870. Estimate of cost to be submitted.

The Departmental Officer should, in the first instance, consult the Civil authorities, and obtain from them an idea of the probable cost of land per acre, or otherwise, together with the value of buildings, &c., on the property.

Scope of estimate.

II.—The estimate shall state the area to be occupied as accurately as circumstances will admit, and the rates of charge shall be duly checked and vouched by the Revenue Officers of the district. Payment for houses, &c., should be entered separately from the land. A general statement of the character of the land, and the property for which special compensation is likely to be claimed, should accompany the estimate in the form of a preliminary report.

Where exact area cannot be ascertained.

III.—In dealing with railways, roads and canals, and the like, where the exact area cannot be ascertained in anticipation, the best practicable estimate should be framed in the first instance ; and a revised estimate should be prepared after the land plans have been completed, if the difference in quantities or probable cost is such as to require a further sanction of outlay.

The revised estimate should be submitted as early as possible. (*P. G. No. 1795, dated 16th December 1875*).

Application for Notification (Appendix I.) to be made if necessary.

IV.—If the preliminary enquiry necessary to the preparation of these estimates cannot be efficiently made otherwise, the Departmental Officers will submit an application in the form given in Appendix No. I for the notification of the land likely to be required, under Section 4 of Act X of 1870, through the usual departmental channel, to the Secretary to Government in the Department concerned for publication in the Gazette. The measures which may be taken after publication of this notification are described in Section 4 of the Act. The Local Government* has under this section invested all Executive Engineers of the Public Works Department, including the Irrigation and State Railway Departments, with authority to take these measures, which are designed to enable officers so empowered to ascertain whether the land is adapted for the purpose, and to make a complete preliminary enquiry. (*P. G. No. 1795, dated 16th December 1875*.)

Aid due from District Officers.

V.—Deputy Commissioners are required to render any assistance and information as to the measurements, value, ownership, &c., of the land which may be necessary to enable the investigating officer to prepare an approximate estimate of the land for departmental purposes. If called upon to do so by the Departmental Officers, the Deputy

* Notification No. 675, dated 13th May 1870, paragraph 2:—" His Honor is further pleased to authorize all Executive Engineers of the Public Works Department (including Canals and State Railways) to conduct the preliminary investigations described in Section 4 of the said Act (X of 1870.)"

Commissioner will himself frame an estimate of the cost of occupying the land. Every effort should be made to ascertain the correct value of the land, and to prepare a reliable estimate.

VI.—In all cases in which an accurate survey and plan is required for canal, railway or departmental purposes, this part of the work should be performed by the Departmental Officer concerned, although the remaining proceedings may be conducted by the Deputy Commissioner.

Survey and plan to be made by Departmental Officer.

VII.—The general rules as to the powers of various authorities in the sanction of estimates for works will be held to be applicable to estimates for the purchase of land, and the rule prohibiting the irregular extension of powers of sanction by subdividing the projects is also equally applicable to the case of land. In all projects requiring the purchase of land, the cost of the land is to be held to be an integral portion of the entire outlay on which the power of sanction is made to depend.

Authority for sanction to estimates.

B.—MODES OF ACQUISITION.

VIII.—When the preliminary estimate has been sanctioned by competent authority (*see* Rule VII), the land may be occupied in one of two methods—

Two methods.

- (1) by private negotiation ;
- (2) under the provisions of Act X of 1870 (*P. G. No. 1795, dated 16th December 1875*).

Advantages of each method.

IX.—The first of these methods should never be resorted to when the title of the possessor, of the property to be acquired is doubtful, or where there is reason to believe that it is encumbered to an unknown extent. In such cases it will be desirable to resort to the procedure under the Act in preference to acquisition by private bargain, as in the latter case the Government would be liable to the risk incurred by ordinary purchasers of encumbered real property ; whereas under Act X of 1870, Section 16, the Government acquires a clear title.

Note.—Attention is also invited to the annexed extract from a letter from the Government of India to the Punjab Government, in which further directions are given as to the circumstances in which the acquisitions of land by private negotiation is expedient.

EXTRACT.

No. 4, dated 20th July 1878, from A. O. HUME, Esq., Secretary to Government of India, Department of Agriculture, Revenue and Commerce, to LEPEL GRIFFIN, Esq., Secretary to Government, Punjab.

"2. It should be borne in mind that an indefeasible title is secured by proceeding under the Act, and that the procedure therein provided seems in most cases calculated to save Government from the risk of paying more than the true market value (plus the addition of 15 per cent directed in Section 42) for the land. It may, however, occur (especially in localities where the tenure of land is of a simple character) that there is no risk in respect of title in securing land by private bargain, that the price which would have to be paid in this way would be less than that likely to be awarded under the Act, and that more speedy acquisition of the land would thus be secured."

When land is required for public purposes, the Public Works Officer should, in the first instance, consult the Civil authorities, and obtain from them the fullest possible information of the probable cost of the land per acre or otherwise, together with the value of buildings, &c., on the property. Upon the information thus obtained, an estimate should be framed and submitted for sanction. When sanction to an estimate framed, as above directed, has been obtained, the Executive Engineer or other Public Works Officer concerned should, in the first instance, in concert with the Civil Officers, try to arrange for purchase of the land by voluntary agreement, but when this cannot be arranged he should commit the matter to the Civil authorities, who should carefully consider whether the land is likely to be obtained for the estimated sum if the Act (X of 1870) is put in force; and if there is not likely to be any considerable excess, he should take the steps necessary to put the Act in force. If, on the contrary, there is likely to be considerable excess, reference should again be made by the Civil Officer to the Public Works Officer to ascertain whether the object sought cannot be secured otherwise, either by obtaining some other plot of land than what was originally intended, or in some other manner; and the latter should, if necessary, submit a revised estimate for sanction.

The arrangements between the Officers of the Public Works Department and the local Civil authorities to determine what land to take up should be made without divulging the intentions of the Government, so as to admit of a private bargain being made before any enhancement of prices has occurred.

In general schemes.

X.—When land is taken up under some general scheme for a canal, railway, or an important road, the Department concerned will usually determine whether it is all to be taken up under the Act, or how far private negotiation is to be allowed.

1.—*Acquisition of Land by private negotiation.*

Possible after declaration under Section 4 or 6.

XI.—An acquisition commenced by a declaration under Section 4, or even under Section 6, of the Act may be completed by private negotiation without any further resort to the Act, provided that no award has been made under Section 14, or a reference to a Civil Court directed under Section 15 (*see* Section 54 of the Act).

Proceedings subject to approval.

XII.—In all cases of private negotiation the proceedings of Executive Officers are subject to the approval and confirmation of the authority whose sanction is sufficient for the execution of the work, including the cost of occupation of the land.

XIII.—Subject to the proviso in Rule XII, the private negotiation will be effected by the Departmental Officer entrusted with the execution or supervision of the work. How carried out.

The Revenue authorities will give all possible assistance in the appraisement of property and the negotiations with the owners, and, if necessary, the Departmental Officer should take the precaution of ascertaining from the Deputy Commissioner that payment is not being made to the wrong parties.

[The Government has never undertaken to pay for land occupied for public purposes a higher price than is commonly paid by private purchasers. The principles on which the price or compensation is to be fixed are stated very clearly in Sections 13, 24 and 25 of the Act, and of these the chief one is that only the market value of land shall be paid. The Government of India's rules for the guidance of officers in acquiring land for public purposes throw on to Revenue Officers the responsibility of correctly advising Departmental Officers as to the value of land which they propose to acquire, equally when the first estimates are prepared and when negotiations for purchase by private agreement are in progress. And if, on either of these two occasions, the Revenue Officer advises the Departmental officer to pay a higher price for the land than its market value, without expressly stating that the price is more than could be awarded under the Act, such advice is, distinctly misleading. And in giving it, the Revenue Officer incurs the same responsibility as he would incur if he were to make an award under the Act of 1870, which is at variance with the directions contained in Sections 24 and 25 of the Act].

[Kánungos and Patwáris can properly be employed in preparing lists of the transactions, but to call on them for their opinion as to the price claimable is to delegate to them a duty which, both by the Act and by the rules, is reserved to the officers to whom they are subordinate].

2.—Acquisition of Land under Act X of 1870.

XIV.—When it has been determined that the Act is to be put in force for the acquisition of land, application for the publication of a notification under Section 6 will be made by the Departmental Officers to the Controlling Officer of the Department, who will forward it, through the Commissioner of the Division, to the Secretary to Government in the Department concerned. The notification will be drawn up in the form given in the Appendix No. II, and will be submitted in duplicate. The forms must be printed and not in manuscript. The duplicate of the notification should be sent up unsigned. Application for Notification under Sec. 6.

[In cases in which it is proposed to transfer land, already in the possession of Government, from one Department to another, proceedings under Act X of 1870 are inappropriate. The Department for which the land is newly required should apply to Government for the necessary transfer order].

[Attention is especially invited to the fact that it is not now necessary to submit the draft notification through the Financial Commissioner].

Referred
to District
Officer.

XV.—Before submission through the channels prescribed in Rule XIV, to the Secretary to Government in the Department concerned, the application will be referred to the Deputy Commissioner of the district concerned with a view to having the entries in the application, the names of tahsils, villages, &c., checked prior to the publication in the Gazette.

[When a draft notification for the acquisition of land is received by a Deputy Commissioner under this Rule from the Departmental Officer concerned, it is not necessary for the Deputy Commissioner at this stage to check the areas stated in the notification. He should confine his check to the names of tahsils and villages and other major points of description; and for this purpose, it should rarely be necessary to refer the draft notifications to the Tahsil office or to the Patwari for examination.

It is only after the publication of the notification and schedule under Section 6 of the Act, and after the Deputy Commissioner has been directed under Section 7 to take orders

for the acquisition of the land, that
* See Section 8 of the Act. detailed and accurate measurements* by

the Revenue authorities are required, and ordinarily it is not until this stage is reached that an officer who has been specially deputed in any case to assist in taking up the land should commence his duties by making awards of compensation for the land actually taken up, and supervising the preparation of the statements required by this Circular.

Similarly, the proceedings the officer of employed in acquiring the land should not be stayed merely because he finds a discrepancy between the notification and the land marked out for acquisition. Provided the notification issued describes the land with approximate correctness, and the owners in this and other ways have had due notice of Government's intention to acquire the land, the acquisition should be completed].

Treatment by
Commissioners.

XVI. (i). The application, when forwarded to the Commissioner, will be accompanied by a statement or explanation showing—

(a)—whether there is specific budget provision for the compensation to be paid ;

(b)—whether the endeavours to obtain the land by private negotiation have been unsuccessful or have been considered inexpedient.

(ii). Commissioners of Division should be careful to see that notifications for the acquisition of lands for a public purpose are forwarded to the proper Department of Government. In the case of notifications of land required for the purposes of works under the Irrigation Department, there is no room for doubt. All such notifications are already forwarded direct to the Joint Secretary, Irrigation Department, and are dealt with in that Department. When lands which it is desired to acquire on behalf of the Irrigation Department are in possession of the Forest Department, the applications for acquisition will in future be forwarded by the Joint Secretary to the Civil Department for disposal, instead of to the Financial Commissioner as heretofore.

(iii). All applications relating to—

- (1) works under the management and control of the Department Public Works, General Branch;
- (2) Railways,
- (3) Military Works,
- (4) any Imperial Department,

should be forwarded for disposal to the Department of Public Works, General Branch, except in the following cases, namely, lands required for—

- (a) volunteer ranges,
- (b) encamping-grounds,
- (c) purposes of District Boards and Municipal Committees.

In these cases the application should be submitted to Government in the Civil Department, and will be dealt with in that Department in accordance with the standing orders of Government.

XVII.—When the declaration under Section 6 has been published in the Gazette all further proceedings rest with the Deputy Commissioner, unless Government has specially empowered any other officer to perform the functions of a Collector under Section 3 of the Act. Further proceedings lie with District Officer.

XVIII.—The Deputy Commissioner or other officer so empowered, when he has received a direction under Section 7 of the Act to take orders for the acquisition of the land, will proceed in accordance with the provisions of Section 8 Proceedings of the Deputy Commissioner after publication of the notification.
et seq. of the Act.

The form of notice to persons interested in the land required to be served under Section 9 of the Act is given in Appendix III. In order to facilitate the enquiry into value and claims under Section II, he will cause a statement in the

Vernacular, in the form given in Appendix No. IV, to be prepared under the supervision of a trustworthy Revenue official, showing separately for each village the Settlement number of the lands to be taken up, in whole or in part, the area of the lands, the parties known or believed to be interested therein, and all available data for forming a judgment as to the value of the property. Care should be taken that a copy of the portion of the Settlement field map in which the land taken up is situated, with the boundaries of the land marked on it, is filed with the patwáris' papers and with the proceedings of the case. The prescribed statement contains also an estimate of the cost of wells, trees, buildings, crops, &c., which may be on each estate. The estimated value of each plot, and of other property standing upon it, together with the revenue rate per acre and the revenue assessed or assessable upon the land, will be entered in this statement. Advantage should be taken of the knowledge of respectable men of the neighbourhood to ascertain the market value of the property. This statement should be completed and tested before the date fixed in the notice issued under Section 9 for attendance of parties and inquiry into claims.

The Collector's award.

XIX.—The award of the Collector, under Section 14, is binding on Government. The award must be written in English by the Collector himself, and should contain some details of the mode in which the result is arrived at. As no suit can be brought by Government to set aside such award (Section 57), it is most important that it should be made with care and deliberation. Before making his award, the Deputy Commissioner must always give 15 days' previous notice to the departmental officer acting on behalf of Government for the acquisition of the land, in order that he may have an opportunity of making any representation regarding its value which he may think necessary. The notice shall be accompanied by a copy (English or Vernacular, as the case may be) of any preliminary report on the value of the land which may have been prepared by the Tahsildár or other subordinate of the Deputy Commissioner, or, in cases in which the file is too bulky for copies to be conveniently prepared, that the notice shall inform the departmental officer that this is the case, and that the file is open to inspection by himself or by any other officer to be named by him on any day not later than two days before the award. Due consideration should be given by the Deputy Commissioner to any representations the departmental officer may make in person or by letter in reply to this notice, whether made in person, by agent, or by written statement. It will rest with the department concerned to decide whether there is ground for making any such representation.