

The Deputy Commissioner is only required to see that due opportunity for doing so is afforded, and that the representation, if made, is duly considered before making an award under Section 14 of the Act.

[The Financial Commissioner considers that too much importance cannot be attached to the rule that departmental officers shall not themselves assume possession of land which is required for public purposes. By Sections 16 and 17 of the Act this function is expressly reserved to the Collector, that is to say, to the Deputy Commissioner.]

[The Deputy Commissioner's function in making awards is essentially a judicial one. There are two parties before him—the person who is to be evicted and the Government which demands the eviction. It is the Deputy Commissioner's duty to refrain from entering into any correspondence which can be understood as prejudging the case before it is heard. Section 20 of the Circular merely directs that one of the two parties to the award, viz., the departmental officer, shall have due notice before the award is made "in order that he may have an opportunity of making any representation regarding its value which he thinks necessary." The rule does not say that the Deputy Commissioner is to tell the departmental officer what the award is likely to be, much less that he should enter into correspondence with that officer on the subject. In the Financial Commissioner's opinion, any Deputy Commissioner who did this would be acting in derogation of his position as a judicial officer, and would be adopting a course likely to lead to serious delays, and which could be justly objected to by the persons to whom the award is due.]

XX. In cases where the Government revenue has been alienated in favor of any one, the value of the loss of revenue to the Government assignee must be estimated. If the assignment be for more than one life, or in perpetuity, the compensation is to be calculated at 15 years' purchase of the Government revenue assessable upon the land. If the assignment be only for life, the value is to be calculated (excluding months and days) according to the scale laid down by Government for

Rights of Jāgirdārs. Muāzidārs, &c.

* Value of life annuity of one rupee per annum.				buying out pensions, by which a fixed graduated value* is given with reference to ages under certain periods. The amount thus calculated is to be paid to the incumbrancer, and his right is thus extinguished.
Years.	Rs.	Years.	Rs.	
Under 10	13	Under 45 to 49	9½	But it often happens that a nazarāna is paid annually by Jāgirdārs, and is, in fact, a deduction from the revenue of the jāgīr; in such a case a
10 to 19	12½	50 "	54 9	
20 "	24 12	55 "	59 8	
25 "	29 11½	60 "	64 7	
30 "	34 11	65 "	69 6	
35 "	39 10½	70 or above	5.	
40 "	44 10			

But it often happens that a nazarāna is paid annually by Jāgirdārs, and is, in fact, a deduction from the revenue of the jāgīr; in such a case a

proportionable amount of the nazarána should be remitted, and the amount of compensation must be calculated after deducting the nazarána proportionable to the area appropriated. If the assignment be for term of settlement, compensation must be calculated with reference to the number of years the settlement has yet to run, provided that in no case can more than fifteen years be allowed, or the limit allowed for perpetual grants.

Should the assignee of the Government revenue object to these terms, the Deputy Commissioner will make a reference to the Court under Section 15.

Award must  
be made by  
Collector him-  
self.

XXI. The Deputy Commissioner may avail himself of the assistance of his subordinates in all preliminary proceedings subject to his supervision and confirmation, but the award must in all cases be made by himself.

Reference to  
Civil Court.

XXII. In cases referred by the Deputy Commissioner to a Civil Court under Section 15 of the Act, the departmental officer should be informed of the date of hearing, and should be prepared with evidence as to the value of the property taken up, and should tender such evidence to the Civil Court through the Deputy Commissioner or other officer representing Government in the case.

Procedure on  
appeal.

XXIII. In cases where the order of the Civil Court is appealed to a higher Court, the departmental officer who recommends that an appeal should be made on behalf of Government, or the officers of the department against whom the opposite party has filed an appeal, should submit, in addition to the information already required by paragraph 82 of Punjab Government Notification No. 962½ of 25th November 1885 (page 476 above), an abstract of all the evidence, oral or documentary, recorded or filed for either side in the Lower Court.

Costs.

XXIV.—It will be seen from Section 32 of the Act that the costs of proceedings in Court are in the first instance to be paid by the Collector, and will be recovered from the opposite party in the event of the award of the Court not exceeding the sum tendered by the Collector. If the Collector has to pay the costs under the 2nd clause of Section 33 of the Act, the amount should be charged to the Department concerned as part of the cost of acquisition. Interest paid under Section 42 should be treated in like manner.

#### C.—PAYMENT OF COMPENSATION.

Land taken  
up by private  
negotiation.

XXV.—When land is taken up by private negotiation, payment of compensation shall be made by the officer who completes the transaction (Rule XIII). In all such



cases a bill for compensation must be submitted to the Examiner, Public Works Accounts, for pre-audit. The bill must state distinctly the purpose for which the land is required, and also that it is taken up by consent, and should also give the number and date of any declaration which may have been issued touching the particular land, though it may have afterwards become inoperative by reason of the owner coming to terms of his own accord; the Public Works Division for which the land is taken up should also be distinctly mentioned, and also the authority for the work for which the land is taken, which information can always be obtained from the Executive Engineer. The money will be paid on presentation of the audited bill duly receipted by the payee, which will serve as a voucher to support the charge in the list of payments.

XXVI.—In cases of land purchased by private bargain the sanction of the estimate is to be held to limit the actual disbursement for the object, subject to the customary margin of an excess of 10 per cent. In all cases the officers making the payment will be required to explain satisfactorily the cause of any such excess. In the event of the purchase not being found possible for the estimated sum, together with 10 per cent. thereon in addition, a revised estimate must be submitted, and a new sanction obtained, before the disbursement can take place. The above rule is to be held equally applicable whether the works are constructed from Imperial, Provincial or District Funds.

Compensation  
to be within  
sanctioned  
limit.

XXVII.—Rules for the payment of compensation for land acquired under Act X of 1870 for public purposes have been consolidated by the Government of India in the two Resolutions which are reprinted below, of which the provisions must be carefully observed.

Rules.

#### RESOLUTIONS.

*Government of India Resolution No. 1580 of 29th June 1886, Department of Finance and Commerce.*

It has been brought to the notice of the Governor-General in Council that the orders regarding the payment of compensation for land taken up for public purposes under the Land Acquisition Act, 1870, and the audit of such payments are not everywhere carefully observed, and that it is desirable to consolidate and in some respects to modify these orders.

2. His Excellency accordingly, in supersession of all previous orders, directs that the following procedure shall be observed.

3. After all preliminaries in respect to estimates, &c., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act, either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

4. Officers who are especially employed for this work, being invested with the powers of a Collector under the Act, and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the same manner as an Executive Engineer, as described in Chapter 23 of the Civil Account Code. The following procedure shall be observed by such officers.

5. When the amount of compensation is accepted by the persons interested, and an award is made under Section 14 of the Act, the officer shall have a statement prepared in the appended Form (marked A) showing the amounts payable to each person under the award, and shall on

the day the award is made forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts, with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself, both in the original and copy, enter the total of column 6 of the statement in words.

6. In paying the amounts due under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked B), containing a reference to the item showing the amount due to that person in the statement prescribed in the preceding paragraph. The officer shall forward the receipts of the payees to the Examiner of Public Works Accounts, with whom he is in account, when forwarding to him the account of the month in which the payments are made.

7. In the event of the payees not presenting themselves for payment within a year from the date of the award, the amounts due may be paid into the Treasury on Revenue deposit, and vouched for in the accompanying form (marked C). Every endeavour should, however, be made to secure the presence of the payees to receive payment, so as to avoid, as far as possible, payment into the Treasury on deposit. When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as Ordinary Revenue deposits, under the authority of the Collector.

8. When the compensation offered is not accepted by the persons interested, and the amounts payable are consequently settled by the award made by the Court under the provisions of Part III of the Act, the special officer shall, as soon as he ascertains what the award of the Court is, prepare a statement in form A, showing the amounts due under the award, and forward a copy to the Examiner in the same manner as prescribed in paragraph 5. In paying the amounts due under such award, the officer shall take from each person to whom a payment is made a receipt in Form B, or, in the event of the payees not presenting themselves for payment within a year from the date of the award from the Treasury Officer in Form C, containing a reference to the entry showing the amount due in the statement just referred to, and shall forward those receipts to the Examiner, Public Works Accounts, in forwarding to him the accounts of the month in which the payments are made.

9. The special officer should, as far as possible, arrange to make the payment due in or near the village to which the payees belong. This will make it more easy to secure the attendance of the payees, and so reduce the number of sums which it will be necessary to place on deposit under paragraph 7.

10. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 11 and 12 below.

11. When the land is taken up by Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money, for payment due under the award made by him or by the Civil Court, from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in the paragraphs 5 and 8.

12. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form B, containing a reference to the particular entry in the award showing the amount due to the payee.\* These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant-General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. In the event of the payees not presenting themselves to receive payment within a year from the date of the award, the amounts due may be placed on Revenue deposit and receipts taken in Form C in the same manner as is provided in Rule 7.

13. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount due to each payee separately, in which case he should countersign the receipt in Form B, and make it payable at the Treasury to the payee, altering the words "Paid in my presence <sup>in cash</sup> by cheque" to "Pay"; or he may draw the total amount due under the award on his own receipt as an advance, and after making the payments forward

\* Under the orders noted at the foot of page 392 above, when two receipts are required for record—one for the Accounts Department and one for the Department for which the money is paid—the practice was to take a stamp on the former receipt and not on the latter. In

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appears desirable that the Public Works Department receipt should be stamped and not the Treasury receipt. The Accountant-General Panjab, has concurred in this; and all Treasury Officers should act accordingly.



the receipts of the payee to the Treasury Officer in adjustment of the advance. In the former case, an advance list of the forms passed for payment should be sent to the Treasury Officer, who, in turn, should send weekly an advice of orders paid.

14. Whether the payment is made by a special officer or by the Collector (or other Civil officer), the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment is supported by receipt in Form B or C, and that the amount paid on such receipt is the amount payable to the payee under the award, as shown in the statement of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

15. The Examiner will, as he receives the vouchers, fill in the entries in column 8 of the award statement (Form A); and as he receives the reports of possession he will fill in the entries in column 9). When all the vouchers showing either payment to the payee or payment to the Treasury on deposit and the report of possession have been received, he will forward a copy of the completed statement in Form A to the Chief Revenue authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation, and any reports regarding the payment of sums placed on deposit under Rules 7 and 12 above, will be disposed of by the Chief Revenue authority, without reference to the Examiner.

16. When the land is acquired for, and the cost is debitable to the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

17. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account Officer who will audit the payment being substituted for the Examiner of Public Works Accounts.

18. In any case in which land is acquired for a Municipality, or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury, and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant-General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the Local Government may direct, further payment to Government being required as soon as the Accountant-General reports that the payments made exceed the amount received in advance. The Accountant-General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

\* \* \* \* \*

Note.—In connexion with the above Resolution, the annexed correspondence should be read *vis.* :—

From the Examiner of Accounts, P. W. D. (Extract), No. 7143 of 19th July 1887.

PARA. 1. In reply to your No. 4103, dated 13th July 1887, I have the honor to point out that the object of the reference made in my No. 6481 L., dated 27th June 1887, was to obtain an authoritative ruling on the following points:—

(I).—Whether, under the orders contained in Government of India Financial Department Resolution No. 1580, dated 29th June 1886, it is necessary that the officer who takes up land for public purposes, whether he is employed as a special Land Acquisition Officer or not, should himself make all the payments to land-owners, as would seem to be implied by the wording of paragraphs 6, 12 and 14 of the Resolution.

(II).—Whether, in making payments on account of land, the Form B can be used in vernacular altogether, or whether it is intended by the note on the form that the English form is in all cases to be used, but that the payee's acknowledgment can be taken on it in vernacular when he is unable to write in English.

\* \* \* \* \*

*Extract from a letter No. 596-4458, dated the 5th August 1887, from the Junior Secretary to Financial Commissioner, Punjab, to the Junior Secretary to Government, Punjab.*

Examiner of Public Works Accounts, No. 6481, dated 27th June 1887, in original.

Copy of this office No. 4103, dated 13th July 1887.

Examiner of Public Works Accounts No. 7413, dated 19th July 1887.

I AM directed to forward the correspondence marginally noted, and to request that an authoritative ruling may be obtained on the points raised by the Examiner of Public Works Accounts, Punjab.

*Extract from a letter No. 623, dated the 12th September 1887, from the Under Secretary to Government, Punjab, Revenue Department, to the Junior Secretary to Financial Commissioner, Punjab.*

PARA 1. I am desired to acknowledge the receipt of your letter No. 593, dated 5th of August 1887.

\* \* \* \* \*

2. In reply I am to say that the Lieutenant-Governor is of opinion that, while the Land Acquisition Officer or Collector, as the case may be, is responsible for the preparation of the prescribed forms, the collection of vouchers, and their transmission to the proper account officer, and should, when practicable, endeavour to make the payments of compensation himself, and on the spot, there is no objection to payments being made through Tahsildars to the persons receiving where this will save these persons unnecessary journeys to head quarters or the officer's camp. In the latter case the officer, when he is a special officer, and not the Collector, must arrange to place the Tahsildar in funds to make the payment.

3. As regards the second point upon which a reference has been made by the Examiner of Accounts, I am to say that, in His Honor's opinion, where the payee does not know English, and the officer making the payment does, the body of the receipt should be in English, but it may be signed in the vernacular of the payee, or in Urdu, and attested by his mark. Where neither the payee nor the officer knows English, the whole receipt may be in the vernacular.





**Form B.**

No. of Voucher \_\_\_\_\_  
Name of work for which the land has been  
acquired \_\_\_\_\_  
Serial No. \_\_\_\_\_ in Award Statement  
No. \_\_\_\_\_, dated \_\_\_\_\_  
Name of payee \_\_\_\_\_  
I \_\_\_\_\_ of \_\_\_\_\_, Pargana \_\_\_\_\_  
Zilla \_\_\_\_\_ do hereby acknowledge to  
have received Rs. \_\_\_\_\_  
on account of cost of land taken up by Govern-  
ment, as detailed on reverse.

Signature of the payee \_\_\_\_\_

Locality \_\_\_\_\_

NOTE.—The receipt should be in English ; but  
when the payee is unable to write in English  
he may give a receipt in the Vernacular.

Paid in my presence <sup>in cash</sup> to \_\_\_\_\_  
<sub>by cheque</sub>  
resident of village \_\_\_\_\_, station \_\_\_\_\_  
pargana \_\_\_\_\_, district \_\_\_\_\_  
the sum (in words) of Rupees \_\_\_\_\_, annas  
\_\_\_\_\_, pies \_\_\_\_\_ (in figures) only Rs.

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Serial No. \_\_\_\_\_ in Award Statement  
No. \_\_\_\_\_, dated \_\_\_\_\_  
Name of payee \_\_\_\_\_  
I \_\_\_\_\_, of \_\_\_\_\_, Pargana \_\_\_\_\_  
Zilla \_\_\_\_\_, do hereby acknowledge to  
have received Rs. \_\_\_\_\_  
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<sub>by cheque</sub>  
resident of village \_\_\_\_\_, station \_\_\_\_\_  
pargana \_\_\_\_\_, district \_\_\_\_\_  
the sum (in words) of Rupees \_\_\_\_\_, annas  
\_\_\_\_\_, pies \_\_\_\_\_ (in figures) only Rs.

[ The above receipt should bear the following countersignature printed across its face in red ink. ]

**DETAILS OF LAND, &c., AND THEIR VALUES.**

Mauza \_\_\_\_\_, Pargana \_\_\_\_\_, Zilla \_\_\_\_\_  
Land \_\_\_\_\_ Bigha \_\_\_\_\_ Cotta \_\_\_\_\_ Chuttack.  
Value \_\_\_\_\_ Rupees \_\_\_\_\_ Annas \_\_\_\_\_ Pies.

**DETAILS OF LAND, &c., AND THEIR VALUES.**

Mauza \_\_\_\_\_, Pargana \_\_\_\_\_, Zilla \_\_\_\_\_  
Land \_\_\_\_\_ Bigha \_\_\_\_\_ Cotta \_\_\_\_\_ Chuttack.  
Value \_\_\_\_\_ Rupees \_\_\_\_\_ Annas \_\_\_\_\_ Pies.





Government of India Resolution No. 2506 of 14th August 1886, Department of Finance and Commerce.

READ again—

Resolution in the Department of Finance, No. 1580, dated the 29th June 1886, consolidating and modifying in some respects the orders regarding the payment of compensation for land taken up for public purposes under the Land Acquisition Act, 1870.

READ also—

Extract paragraphs 1 and 3 of the letter from the Government of Bengal, No. 211-T. F., dated the 28th April 1886, as given below:—

1. I AM directed to submit, for the information of the Government of India, copies of the papers noted in the margin, regarding the discovery of certain frauds, amounting to Rs. 70,543-4-6, which were committed between July 1881 and November 1884 in the office of the Land Acquisition Deputy Collector of Alipore in the district of the 24-Parganas.

3. As stated in paragraph 2 of the Resolution, the Accountant-General is in communication with the Comptroller-General with respect to the changes of system which the enquiries into the present case of frauds have shown to be needful. The Lieutenant-Governor here desires to express his opinion that all payments of awards in land acquisition cases should be made by means of cheques, and that the use of cheques should be safeguarded by a rigid observance of the following rules:—

- (1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.
- (2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.
- (3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.
- (4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced under Rs.
- (5) A periodical examination of pass-book from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

**RESOLUTION.**—The Government of Bengal proposes that all payments of awards in land acquisition cases should be made by means of cheques, but there is reason to fear that the adoption of an invariable rule of this nature might in some instances be productive of inconvenience.

When the property taken up by Government is near a Treasury, the system of payment by cheques may be as convenient as payments in cash by the Land Acquisition Officer. But where the property is situated at a distance from a Treasury, and when the Land Acquisition Officer pays the compensation at or near the village in which the owners reside,—a course which is enjoined in paragraph 9 of the Resolution of 29th June 1886,—the making payment by means of cheques would probably be inconvenient to the payees, and the advantage of making final payments on the spot would be lost. The Governor-General in Council is therefore not prepared to direct that all payments shall be made by cheque. There is, however, no objection to a Local Government directing any particular Land Acquisition Officer to make all his payments by cheque, if it appears that this practice will not use inconvenience of the kind above referred to.

The rules proposed by the Government of Bengal in order to safeguard the use of cheques are approved. Those rules should be observed by all officers paying compensation for land who draw money from the Treasury by cheque, whether in lump sums to be distributed to the payees in cash by the Officer, or in detail, each cheque being payable to one of the persons to whom compensation is due.

#### D.—REDUCTION OF LAND REVENUE.

**XXVIII.**—The Act makes no allusion to the award of a part of the compensation in the shape of an abatement of land revenue. This is a matter that must be regulated by the ordinary rules of the Revenue Department, irrespective of the Act. The Deputy Commissioner is not now required to base his award on the land revenue assessed on a piece of land.

Necessity for reduction of revenue roll.



He is merely to ascertain the market value of the land, and the other three points stated in Section 24 of the Act. The market value of revenue-paying land is the amount which the owner could get for it, subject to payment of revenue. This will be less than if there were no revenue payable on it. The difference will practically represent the amount which the Government will have to pay in the shape of a loss of land revenue. That is, whenever the land comes into the possession of Government, the revenue demand on it will cease, and reduction of the revenue roll must be applied for.\*

XXIX.—The reduction of revenue to be granted must be calculated according to the amount actually paid to Government as land revenue on the plots taken up, or, if no specific amount is attached to them, the settlement rate of the village for the particular class of land should be applied. Amount how determined.

XXX.—If any reduction of the revenue roll is required, application should be made to the Financial Commissioner in the form of Appendix No. V, whether the land is taken up by private bargain or by the compulsory process. An extract from the District Register (*see* Rule XXXIX) in English and a copy of the notification authorizing the acquisition of the land should invariably accompany the reduction statement. Where no reduction of revenue roll is required, the fact should be noted in the District Register and no reference to the Financial Commissioner is necessary. If revenue has been erroneously realized, a refund statement accompanied by an extract in English from the District Register will similarly be forwarded in the usual form to the Financial Commissioner with an application for sanction to such refund. Form of application.

The copy of the Notification is indispensable, as draft notifications (*see* Rule XIV) do not now pass through the Financial Commissioner's Office.

XXXI.—When land paying revenue to Government is taken up for a public purpose, the Amount how chargeable.  
Government of India, Financial Department, Nos. 2059, dated 26th July 1887, and 3510, dated 8th October 1887. revenue demand will be reduced if the work is chargeable to Imperial or Provincial revenues; but when the work is chargeable to District or Municipal Funds, the revenue demand will be payable by the District or Municipal Committee till next revision of settlement only, but not thereafter.

\* Reductions of rent-roll required on account of land taken up for public purposes should—cases of special importance excepted—be reported in half-yearly statements to be submitted to Commissioner on the first days of December and June. The December statement should include all acquisitions which involve reduction of the current demand with effect from the past kharif, and the June statement should include all acquisitions involving reductions with effect from the past rabi.

In canal land,  
amount to be  
noted on Com-  
pensation  
Statement.

XXXII.—In the case of land occupied for canals, in order to enable the Canal Department to charge to the capital account of irrigation works, the value of land revenue remitted on lands taken up, Deputy Commissioners will make a note on the Compensation Statement, showing the amount of reduction of land revenue for which sanction has been applied for to the Financial Commissioner.

E.—TEMPORARY OCCUPATION.

Procedure.

XXXIII.—The temporary occupation of land requires no declaration in the Gazette, but it requires sanction of Government if action is to be taken under Part VI of the Act. Application should be made to Government through the Deputy Commissioner of the District and the Commissioner of the Division in which the land is situate. In cases when land is taken up temporarily by private negotiation, the provisions of Part VI will not necessarily apply.

Rent.

XXXIV.—For land temporarily occupied, whether under the Act or by private bargain, the Deputy Commissioner will ordinarily fix a yearly rent. All payments of this rent should be made through the Deputy Commissioner, and in no case by the Departmental Officer direct.

Certificate to  
quondam occu-  
pants.

XXXV.—The quondam occupants should receive an extract from the Field Registers, describing precisely their tenure and the extent of the lands they will be entitled eventually to recover.

Liability to  
revenue not  
impaired.

XXXVI.—The temporary occupation will not interfere with the liability of the quondam occupant or proprietor of the land to land revenue, and no reduction of revenue will be sanctioned.

F.—ABANDONMENT OF LANDS TAKEN UP PERMANENTLY  
OR TEMPORARILY.

Abandonment  
of land taken  
up temporarily.

XXXVII.—Sections 44 and 45 of Act X of 1870 provide for the procedure to be followed when lands temporarily occupied are abandoned.

Disposal of  
land compul-  
sorily acquired.

XXXVIII (1). Land that has been compulsorily acquired for public purposes or by action under Chapter VII of the Land Acquisition Act for the purposes of a company, when no longer required for such purpose, will be leased or sold by the Collector in accordance with the following instructions:—

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(2). Unless it be otherwise specially ordered by Government, land of this description shall be restored to the owners from whom it was acquired or their representatives, if such can be traced. The letter of Government, No. 1 of 7th January 1890—printed below—explains the principles on which the terms of restoration are to be arrived at.



The basis of these terms is the price paid by Government when acquiring the land. If the land has deteriorated for purposes of agriculture since acquisition, the sum to be demanded of the owners must be equitably less than the sum paid by Government. If the land is for purposes of agriculture, no worse and no better than it was when acquired, the demand on restoration should be measured by the amount paid originally by Government. If the land has actually been improved for purposes of agriculture during the Government's occupation, an equitable and proportionate increase may, in framing the Government demand, be made upon the price paid originally by Government. In no case is a rise in the value of the land from causes other than direct improvement of the soil for agriculture to be made a reason for demanding a price higher than that paid originally by Government.

(3). If the estate from which the land was originally acquired no longer exists, or if the owners of the land refuse to accept the terms fixed by the Collector, the land may be sold by auction, or otherwise dealt with as may appear advisable. In every such case the Collector shall report, for the orders of the Financial Commissioner, through the Commissioner, the manner in which he proposes to deal with the land, and the terms, if any, which have been offered to the owners; and the case shall be dealt with in accordance with the orders passed by the Financial Commissioner on the Collector's report. The Department by which the land is given up is not, either in a case under Rule 2, or under this Rule, concerned with the price to be demanded, or the acceptance of any bid or tender, that being a matter solely for the decision of the Collector of the District.

(4). In every case, whether the terms offered are accepted or not, the Collector should report for the orders of the Financial Commissioner, in the form given in Appendix XIII, the assessment which he proposes to impose on the land under Section 59 of the Land Revenue Act (Rules 64 and 65 of Part II of the Rules under that Act).

(5). Sums realized by the lease or sale of lands in accordance with these instructions will be credited by the Collector to the Department on account of which they were acquired.

(6). Collectors are directed to bring to the notice of the Financial Commissioner any case in which land previously occupied for public purposes is restored by the public officer, or by the Company in charge thereof, otherwise than in the manner prescribed in these orders.

No. 1, dated 7th January 1890.

From—H. C. FANSHAW, Esquire, Junior Secretary to Government, Punjab,

To—The Junior Secretary to Financial Commissioner, Punjab.

I AM directed to acknowledge the receipt of your letter No. 801 of 20th November last, and, in reply, to convey the following observations of the Lieutenant-Governor upon the question of the price for which lands acquired by Government should be restored to the persons from whom they were acquired.

2. The intention of the orders issued during the past year is certainly that the land to be restored should be given back to the original owners at a price not exceeding that which was paid to them for it, unless the land has been specially improved for agricultural purposes while in the possession of Government. The mere fact that canal irrigation has been rendered possible is not, however, such an improvement as is contemplated by the above exception, though the filling up of a swamp would be, or the rare case of the conversion of waste land into a garden. The Lieutenant-Governor does not think that the general rise in the value of land since the area to be returned was acquired is any reason for demanding a higher price than that paid to the original owners. It is notorious that the compensation paid never really compensates these owners for the loss of their lands; and during the whole time that these are lost to them they also lose the increase in the value of the produce of the land and of the land itself. In most cases the land restored will be found to have deteriorated for agricultural purposes since its acquisition, and in these circumstances a corresponding reduction should be made in the price for which the land is given back to the original owners. The department by which the land in question is given up is not concerned with the question of the price for which this is done, that being a matter solely for the decision of the Collector of the District.

*Statement of proposed addition to the Rent Roll of \_\_\_\_\_ on account of land released from occupation by the*

1	2	3	4	5	6	7	8	9	10	11	12
Tahsil.	Village.	Khalsa or jagir.	Area of land released from occupation.	Description of land released.	Settlement rate of assessment per acre.	Jama at settlement rates.	Amount to be added to rent roll.	Present jama of the village.	Total proposed jama.	Harvest from which increase is to take place.	REMARKS, [N.B.—In this column should be stated (1) the notification or order under which the land was acquired; (2) the compensation then paid; (3) the present condition of the land; (4) the terms as to repayment of compensation which the Collector proposes, or to which the owners agreed; and (5) any other special features of the case.]

(1). The District Register.

#### G.—REGISTERS AND RECORDS.

XXXIX.—A register will be kept up in every District Office, in which should be entered every case of land occupied for public purposes, whether by private negotiation or under Act X of 1870. Cir. 3, 1889.

Abstract must be in English.

XL.—The District Register may be kept in Vernacular. The abstract for submission to higher authorities (Rule XXX) must always be in English, and it will so far differ from the register, in that it will show each village as one item, and not each separate case.



XLII.—Commissioners of Divisions are requested to scrutinize the District Registers on their annual tours, and satisfy themselves that they are properly kept up, and that there is competent authority in every case. Examination by Commissioners.

XLIII.—An annual statement comprising all the entries in the District Register, in such form as may be directed from time to time by the Financial Commissioner, will be furnished by Deputy Commissioners with their Annual Revenue Report. (2). Annual Statement.

XLIII.—A complete record of all lands occupied by canals was commenced in 1870, and Deputy Commissioners and Settlement Officers are required to give such assistance as can be obtained from the revenue and settlement records in compiling this record. Canal lands.

#### H.—DISPUTES AS TO BOUNDARIES OF LAND ACQUIRED BY GOVERNMENT.

XLIV (1).—The subjoined copy of the Public Works Department Circular No. 1 of 29th July 1886, which lays down the procedure to be observed by officers of the Public Works Department in cases of dispute or doubt relating to limits of land occupied for public purposes, is circulated for information. Procedure in cases of doubt as to boundaries.

(2). Deputy Commissioners should render, on application by the Public Works Officers concerned, the assistance contemplated in paragraph 5 thereof.

(3). Attention is also directed to Punjab Government Circular No.  $\frac{15}{05}$  of 20th October 1887, under which when one department proposes to sell or transfer land which adjoins land held by another department, the boundary plan of the land to be transferred must be attested by the latter department.

Circular No. 1, dated the 29th July 1886, Government of Punjab, Public Works Department, to Superintending Engineers, 1st and 2nd Circles, all Executive Engineers; and Examiner, Public Works Accounts, Punjab.

Consequent on disputes relating to the limits of land occupied for public purposes in past years, and on the action taken in these cases by Executive Engineers, the Chief Engineer, with the sanction of Government, issues the following instructions for the guidance of all officers of the Department in such cases.

2. When a dispute or doubt arises as to the correct limits of land owned by Government or occupied for public purposes, the local officers in charge of the land should bear in mind that questions of this nature cannot be decided by them of their own authority.

3. On the one hand, no officer may surrender land of which he has charge in the capacity as a public officer unless he has first obtained the proper departmental sanction to that surrender, or unless he is acting in obedience to the judicial order of competent authority.

4. On the other hand, no executive officer can be justified in taking possession of land merely because, in his opinion, the records of his office show that Government is entitled to it.

5. When an executive officer has grounds for believing that an encroachment has been made on land of which he has charge, or for other reasons has doubts concerning the boundary of such land, he should (after such reference to his superior officer as may be required by the circumstances of each case) apply to the Deputy Commissioner of the district, who will then cause the boundary to be demarcated in accordance with the procedure provided by laws.

## CHAPTER II.—GUARANTEED RAILWAYS.

Rules.

**XLV.**—The rules in force regarding the occupation of land for Guaranteed Railways are contained in the following Circular of the Government of India, Public Works Department.

*Government of India, Public Works Department, Circular No. 55, dated 29th June 1861.*

1. Land required for railway purposes may be divided into four classes, A, B, C and D. First class A, land which a Railway Company receives free of charge under the contract with the Government for permanent occupation. Second class B, land also provided free of cost, but only for temporary occupation. Third class C, land which the Railway Company has to provide at its own cost. Fourth class D, land which does not come directly into the possession of the Railway Company at all.

2. Class A will comprise the land required for the permanent works of a railway including the road with its bridges, &c., and all stations, workshops, permanent store-houses, and the like necessary for the line when opened, and which under the contracts is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract is terminated or surrendered, and the whole lapsed to Government. It is all provided free of charge.

3. Class B will contain land essential for the execution of the permanent works of a railway, but not required after the completion of the line in part or in whole. It is also provided free of charge. Such as land for spoil banks, for extra excavation to make banks for river diversion, and for the storage of railway materials held in stock by the Railway Company, pending the construction of the line, or their despatch to the works.\*

\* This last sort of land is allowed free under the Right Honorable the Secretary of State's letter No. 25 of 30th November 1858.

The occupation of this class of land will be temporary. On its restoration to the Government, the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer, it will be for the Revenue Officers to dispose of it to the best advantage of Government.

4. Class C will contain the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials for purposes contingent on the actual execution of the works on the line, or for other miscellaneous subjects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the capital receiving only from Government without charge the land on which the works stand, the provision of all materials and the means of facilitating the execution of all works are to be at the cost of the Railway Company.\* It is proper to bear in mind in fixing the rent that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land in the first instance in the same manner. It will be taken possession of by Government, and handed over to the Railway Company, for occupation at a fair rental.\* When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined as under class B, by the Railway Officers and Consulting Engineer—(vide Circular of Government of India, Public Works Department, No. 27, dated 23rd September 1869, *post*—para. xlvii).

5. Class D will contain that land which being required in consequence of the works of a Railway still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads, either new roads leading to Railway

\* The following words were also in the original rule:—"In this class, therefore, will fall all land for brick-making, for quarrying ballast, (a) for houses for persons employed in the work, &c. So also land for houses for engine drivers and the like on the line when opened, and for other similar purposes, will come under class C."

But Her Majesty's Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary tenure of the contract (a power which the Government has no intention of claiming). It has, therefore, been thought best to give these words in a note, simply for the guidance of the officers of Government and parties interested as to the construction which Government puts on the contract in regard to certain points of frequent practical application.

(a) In the original rules the words "for roads to works in progress" have found place. They have now been struck out, as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in class B. This would carry the road itself into the same class.

A road from a brick-field or quarry would be in the same category as the brick-field or quarry, *viz.*, class C; whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under class D, should such road still be necessary after the completion of those particular works. Thus generally the circumstance of the tenure of the land at the end of the road furthest from the railway will decide the class into which the road itself shall be placed.



Stations or to permanent store-yards or workshops detached from the main work, or diversions or changes of old roads made necessary by Railway works.

6. Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free in the manner above explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time, when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in class A, which might be held by a Railway Company, would certainly be in such an event a great embarrassment.

7. Houses, trees, tanks or other property on land which is not provided free of charge, and for which special payment of compensation is necessary, will be paid for at once by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government will be disposed of by the Revenue Officers in the best advantage.

*[With reference to the last sentence of this rule it has been represented to the Financial Commissioner by the Consulting Engineer to the Government of India for Guaranteed Railways that under the rule it sometime happens that trees standing on the land taken up for the railway are sold to other persons when the Railway Company would have been glad to keep them. It is pointed out that when this occurs the Railway Company is compelled to buy the trees, probably at an enhanced price to prevent their being cut down, and it is urged that this course is profitable neither to the original owner of the land, to the Government, nor to the Railway Company, and on these grounds it is suggested that before disposing of trees on land so taken up the Revenue Officers should first ascertain whether the railway authorities wish to purchase them.]*

*As undoubtedly a good case has been made out in support of this application, the Financial Commissioner requests that it may for the future be complied with, it being of course understood that in the event of the Railway Company deciding to purchase the trees, it will be required to pay for them a price not lower than that which might have been obtained, by sale to a private person.]*

8. All land required for a line of Railway will be applied for in continuous portions, the plans will be drawn to a scale of 150 feet to the inch; and the measurements and areas will be recorded in accordance with the fiscal division of village estates, or manzas, parganas and zilas, in a schedule of which a form is annexed\* showing in detail the several classes to which the land belongs.

\* Appendix VII.

9. The several classes of land will be colored pink, yellow, purple and green respectively in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

10. Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearings as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to and dealt with as may be necessary by the Revenue authorities under the orders of the Local Government. The Revenue Officers are to be held strictly responsible for the regular adjustment by Railway Companies of all charges on account of land, to be determined in the manner above explained.

12. A complete set of land plans should be recorded in the Chief Engineer's office of each Railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which in turn, will supply Collectors of districts with transcripts of parts included in their respective zilas. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

13. The Consulting Engineer to Government and the local Revenue authorities will respectively be held responsible for the punctual fulfilment of the foregoing orders in their several departments, and the careful record of plans in their respective offices.

14. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Consulting Engineer to Government, who will notify the same to the Local Government. It will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

15. It will be necessary for the Local Governments to see that a correct register and record of title of all Railway lands is maintained, for the whole of such lands will one day revert to the Crown. Also that all rents or payments for clearances, &c., chargeable in behalf of Government against the Railway Company are duly realized.

16. It is essential that there should be for each Railway one set of plans, in a regular sequence, to show all the land, and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

Information  
to be added to  
schedule and  
plan.

XLVI.—It has been found that the area of land made over to a Railway Company or to the State Railway Department does not always correspond with the area entered in the land plans and schedules prepared by the Railway Officers. In order to obviate this, the Financial Commissioner, after referring to the Consulting Engineer to the Government of India, has directed that the area actually made over by the Revenue authorities to the Railway Officers is to be entered on the copy of the schedule and plan on the basis of which the transfer is made. The date of transfer must also be entered. The Railway Officer should sign the entries by way of a receipt for the land. The Deputy Commissioner will send this certified schedule and plan through the Commissioner to the Financial Commissioner's office, whence they will be forwarded to the Consulting Engineer (or Engineer-in-Chief in the case of a State Railway) in order that any difference of area may be entered on all copies of the schedules and plans and that the registers of land occupied by Railways may correspond with the area actually occupied. The original certified schedule and plan will then be returned to the District officer for record.

Rent on class  
C. land.

XLVII.—With reference to para. No. 4 of the Circular quoted in para. XLV, the following instructions were subsequently issued in a Circular No. 27, dated 23rd September 1869, of the Government of India, Public Works Department, Railway Branch :—

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.

*Circular No. 27 of 23rd September 1869.*

1. The Government of Bombay represents that the rules laid down by the Government of India as to the mode in which the rent for C lands should be calculated will, if acted upon, lead to some loss of Government money, and recommends that rent should not in all cases be determined by the same rule.

2. The Bombay Government is of opinion that for Government land leased for house building a fixed rent irrespective of the classification of the soil and district, or locality, should be charged, and that where money has been paid for the surrender of a lease, 5 per cent. on the amount of compensation should be added to the rent.

3. For land taken up for houses from private owners, 5 per cent. per annum on the purchase-money is considered by the Bombay Government to be a fair arrangement.

4. For land required for ballast pits, quarries, &c., the Government of Bombay thinks that the Company should be called upon to pay the full amount spent for the acquisition of the property, plus a nominal yearly rent during occupation, the proceeds from the sale of the land when surrendered being credited to the Company. For Government land a yearly rent should be charged to cover deterioration, in addition to the cost of resumption, if any. The Chief Commissioner of Oudh also points out that any possible deterioration of the C lands by reason of the purposes to which they may be put does not appear to have been provided for in the rule last issued. This was referred to in the Circular Orders of 1861 on the subject of Railway lands, and was not provided for in the last rules through inadvertence.



5. The references may be met by an additional rule, and the following rules should accordingly be promulgated in supersession of those issued with Circular No. 2R. of 1869:—

I.—The annual rents on lands in class C, occupied by a Guaranteed Railway Company shall be fixed at 5 per cent. on the outlay incurred by Government in taking up the lands, plus any revenue or rent payable to Government in respect of the said lands.

II.—But in the case of land already belonging to and in the occupation of the Government, the rent shall be fixed at 5 per cent. on the value of the land as estimated by the Collector.

III.—In the event of the land being required for purposes through which its letting value will be diminished, the Railway Company on relinquishing it shall pay, in addition to any rent paid during the occupation of the land under the previous rules, the estimated difference between the actual value of the land when relinquished and the value that the land would have had if the rent remained at the amount that was paid during the occupancy of the Company.

IV.—When land presented in free gift by a private individual for the purposes of a Railway is made over to a Guaranteed Railway Company in class C, no rent shall be charged by Government beyond the jama or revenue previously paid to Government for the land.

6. With reference to Rule (III) it is observed that the real value of the land to the Government before it was handed over to the Company would be properly estimated on the basis of the rent charged for it. But when land has been actually paid for by the Company already as in Bombay, no re-opening of the old transactions should take place, and the adjustment can be made when any land is given up.

7. Compensation paid for surrender of a lease, or any other charge, should be considered in fixing the rent. If the land is not in the occupation of the Government, and cannot be transferred to the Company without charge of any sort, it comes under Rule (I).

8. It is optional to the Government of Bombay to fix the rent under Rule (II) at Rs. 5 per acre for agricultural land occupied by houses of the Company's staff, or at any other amount it may deem desirable.

XLVIII.—A Railway Company is liable to pay compensation to a Native State for land occupied by them belonging to class C, which is in British territory provided at the cost of the Company. Compensation to Native States for C. land.

XLIX.—The agricultural profits of land belonging to a Native State which has been taken up under class A, but is not required at once for Railway purposes, must not be enjoyed by the Company, but should be surrendered to the Native State. Profits of agricultural land belonging to Native States.

L.—With regard to the record of Railway lands, which is to be kept up under the above orders (*see* Rule 15 with Government of India, Public Works Department, Circular No. 55, dated 29th June 1861), the following memorandum of the Consulting Engineer, North-Western Provinces, has been adopted as applicable to the Punjab, and the explanation and forms thereto appended are still in force:— Record of railway lands.

#### *Record of Railway Lands.*

For the due fulfilment of the orders of the Government of India, it is imperatively necessary to maintain at all times a correct register and record of all lands which have been taken up for every separate Railway Company or by any Company under each of several contracts with Government in the offices of the Sadr Board of Revenue, of the Consulting Engineer to Government, and of the Collectors of "Railway" districts.

2. To this end the annexed form of register has been prepared in communication with the Sadr Board of Revenue, and approved by Government.

Appendix VIII.

3. For the Board's and Consulting Engineer's Office there will be one record book for each line of Railway, each book containing the whole record of the land taken up for the Railway in the several districts which it traverses.

4. A volume of forms will be forwarded to each Collector for the record of land taken up in his district for the Railway therein named, in which every sanctioned grant, transfer, release, and final disposal of land occupied on account of that Railway in each district will be entered in chronological order.

5. Every sanctioned grant, transfer, or release will be communicated to the Collector through the Board in the form of a land plan, depicting the land concerned, and a schedule in the form attached to Circular No. 55, Government of India, Public Works Department, dated 29th June 1861, each countersigned by the Consulting Engineer or Deputy Consulting Engineer to Government, North-Western Provinces.

6. Under the rules for the guidance of Collectors and of Engineers in giving and taking over land, no land is to be made over to any Railway Company under any other authority than that of sanctioned plans and schedules.

7. The nature of the requisite entries in the several columns of the record is carefully explained in the memorandum in Appendix IX.

8. In the register mentioned in paragraph 2 are examples of various transactions which are severally explained in a footnote below.\*

9. On the 30th June of every year the record will be balanced as shown, and the results of the balance carried over as the first entry of the following year.

A copy of record of each year will be submitted to the Board annually on the 30th June for check in the Board's Office and that of the Consulting Engineer to Government. It will be observed that the returns of 30th June 1860 will include all the transactions of the year then concluded and a balanced and corrected abstract. The return of 30th June 1861 will detail the transactions of the year then terminated together with the abstract corrected to date; but it will not repeat in detail the transactions of 1860, and so on.†

10. Thus, the yearly returns will be very brief; but it will be necessary that the record should be maintained with the greatest punctuality and care. The entries of columns 1, 2, 3, 4, 7 10 and 13 will be made on receipt of notification of each grant of land, and the particulars be noted in other columns of the two first sections will be entered so soon as sanction has been obtained to the abatements of jama and amounts of compensation.

\* 1 Column No. 1, the commonest of all is a grant of land under Class A. referred to in paragraph 2 of the Government order. Under this column land for the whole length of a line in any one (pargana) sub-division of a district may be included in one entry, and represented in one continuous plan, but separate schedules will always be furnished for each estate or village, for record with the village papers.

See paragraphs 3, 4 and 5 of Rules. Nos. 2, 3, 4 and 5 are simple grants of land under Classes B., D. and C. referred to in paragraphs 6, 7 and 8 of the Government order.

No. 96 is a record of land temporarily occupied by the Railway Company in Class B. and returned when no longer required as provided in Government order, paragraph 6. The entry being negative, is made in red ink. In balancing the record the item disappears altogether, the original grant being cancelled.

No. 97 supposes the transfer of the above plot of land to class A., the same entries which have been made negatively in B. are therefore now made positively in A.

No. 106 represents a case in which land temporarily occupied by the Railway Company in class C. is released on the Company having no further need of it, while No. 124 shows the release of a portion of land originally taken up for permanent occupation in Class C., but which has been found to be in excess of requirements. Both entries are of course negative in C. The land in both of these cases being returned into the hands of Government, the final disposal of it by the Collector is shown in the 3rd section.

In No. 106 the land is supposed to be restored to the mauza of which it originally formed part, and a consequent increase to the assessment of the mauza made, but not to the amount of the abatement previously made in consequence of deterioration. The negative entry in column 13 is made positively in 18, and the same in column 21, as being for the time unproductive; then in the new settlement in regard to it being affected, the entries in columns 19 and 20 are made, and negative one in column 25 and the amount payable by the Railway Company in compensation for the permanent loss of revenue from the deterioration of this land being recovered from the Railway Company is entered in column 26. In the case 124 it is supposed that the land being received back by the Collector on the 1st May, on the 15th idem a portion is let on lease, as shown in columns 23 and 24, and on the 27th idem the remaining portion disposed of by sale; entries accordingly are made in columns 21 and 22, and in each case a negative entry is made in column 26. In this case there has been loss incurred in finally disposing of the land which the Railway Company has to make good, and the amount being determined and recovered from the Company is entered in column 26.

† The return should reach the Financial Commissioner's Office by July 15th. (Financial Commissioner's Circular Memo. No. 8 of 1887).



Those in columns 20, 21 and 28 of the third section, at the dates on which the land is released by the Railway Company, and in the other columns as the transactions are completed.

11. On the 30th June of each year Collectors will present to Railway Companies bills for the amount of rent shown in column 16 for the year then concluded.

12. The compensation payable by the Railway Company under column 15 will be recovered by Collectors from time to time at the period of making over the land to which it relates, and that under column 26, as soon as the new settlement or sale of the land to which it relates has been effected, and the permanent decrease in its value thereby determined.

13. Should any amounts due by the Railway Company for compensation not have been realized at the time of closing the register for the year, mention of them will be made in the column of remarks.

Sufficient care has often not been taken to realize rent due by Railway Companies for land temporarily occupied.

(Clause C.) paragraph 11 of the above memorandum requires that on the 30th of June each year, Deputy Commissioners should present to Railway Companies bills for the amount of rent shown in column 16 of the register of railway lands. It should be remembered that—

(1). Such land is taken up at the expense of the Railway Company, and Government must not be put to any expense on account of it by way of loss of land revenue or otherwise.

(2). Where the land is the property of Government, the entire rent will be credited as miscellaneous land revenue.

(3). Where the land is nazúl, the Local Committee or Municipal Committee, as the case may be, will be entitled to the rent, as distinguished from the land revenue, where any has been assessed, the latter being credited to miscellaneous land revenue.

(4). Where the land is private property, and has been rented by the Collector from the owners on behalf of the Railway Company, the land revenue, if any, paid by the proprietor will be merged in the rent charged to the Railway Company. On realization of the amount, the Collector will pay the zamíndárs their portion as proprietors, and credit the land revenue to Government under the head of "Miscellaneous Land Revenue."

(5.) The manner in which the amount of rent is to be calculated is explained in Circular No. 27, Government of India, Public Works Department, dated 23rd September 1869, previously quoted. The above remarks apply only to the mode of realizing and crediting the rent.

### CHAPTER III.—STATE RAILWAYS.

LI.—In all cases of land required for State Railways in the Punjab, unless otherwise directed, an attempt is to be made in the first instance to obtain the property by private negotiation. This rule is not to interfere with the general rule No. IX, Chapter I. (Joint Secretary to Government, Punjab, Railway Branch, to Secretary to Financial Commissioner, No. 4257 S., dated 19th November 1870.)

Private nego-  
tiation to be  
tried first.

LII.—Before a Deputy Commissioner is called upon to obtain land for State Railways by private negotiations preliminary notice will usually have been published in the Gazette by Government under Section 4 of the Act. If it is eventually determined to apply the Act, a further notice under Section 6 will be published.

Notice in Ga-  
zette.

LIII.—The following Circular of the Government of India, Public Works Department, Railway Branch, contains the existing rules in regard to the acquisition of land for State Railways to be observed by Engineers.

Rules.

Circular No. 7 Railway.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.

Simla, May 14th 1884.

**RESOLUTION.**—It having been pointed out that the rules for the acquisition of land, as prescribed in the Railway Circular No. 21 of the 12th October 1881 above quoted are liable to be misunderstood as regards the distinctions to be observed between land required permanently and land required temporarily, the Government of India is pleased to direct that the following revised rules be observed in future.

R U L E S.

I.—The general course of procedure laid down in the Public Works Code, Chapter XV, paragraph 92, is to be followed on State Railways.

II.—Railway officers shall not obtain possession of land, whether by purchase, lease, or on simple toleration, except through the proper Revenue authorities.

III.—Engineers in preparing land plans for submission will divide their applications under two heads, *vis.* :—

(a) *Land required permanently or land necessary for the railway when it is opened for public traffic, and when the works of construction are finished.*—Such lands are the sites of bridges, embankments, cuttings, fences, and other works, the cess or berm introduced for the sake of safety between the limit of the works and the adjacent spoil-bank, bazar, or side-cutting; roads permanently required, such as those immediately in the neighbourhood of stations, over-bridges, under-bridges, or level crossings on the railway; land or water required for the water supply; land wanted for the preparation and reception of such materials as are used in maintenance, as ballast pits; land for the permanent diversion of water-courses; all space permanently required at the stations, whether for traffic, storage, workshops, dwellings, or recreation; and also, as a general rule, land required for side-cuttings and spoil-banks.

(b) *Land required temporarily or land necessary to be taken up, but not permanently wanted.*—Such land will be for side-cuttings and spoil-banks, for roads, for access to works while in progress, but which will subsequently be abandoned; for the preparation and reception of materials used in constructing the railway, as brick-fields, quarries, ballast pits, or the temporary diversions of streams and high-ways. The sites of such dwellings as will be occupied only during construction will also come in this class.

IV.—The land to be taken up permanently for the through line of railway will be, in the first instance, sufficient for a double line, so as to allow of a cart-road to exist parallel to the railway inside the fence. This road will be useful not only during construction for service purposes, but afterwards for access to the stations, for maintenance purposes, and for stacking materials.

V.—The enclosed sections, which are not intended to be used as a type for fencing, but merely as an illustration showing the amount of land to be taken up, show the widths to be allowed for different purposes, and the relative position of the road, fence and ditch with reference to the railway. The boundary of the railway land permanently acquired is in every case to be considered as the outside edge of the ditch. Beyond the ditch a clear space or berm of not less than 6 feet must be left free from the spoil-bank or side-cutting nearest to the railway, the cutting or bank being sloped off at an angle of not less than 2 to 1 to prevent any encroachment on this berm from the effects of weather. It will be seen from the section that the width of land to be permanently acquired for a line on the 5 feet 6 inch gauge will be for embankments 70 feet, for cuttings 76 feet, in addition of the width required in each case for the bases of the slopes. For a line on the metre gauge the widths will be : embankments 64 feet, for cuttings 70 in addition to the slopes.

VI.—Land for side-cuttings and spoil-banks will, as a rule, be permanently taken up by Government, and subsequently disposed of when no longer required. Estimates will provide and be sanctioned for the full cost of purchase, and should also exhibit the sum which it is estimated may be realized by the ultimate sale of the land.



Embankments under 3 feet in height will only require side-cutting on one side of the railway. Slopes of side-cutting will be generally 2 to 1 all round, but care must be taken to provide for exceptional cases when a flatter slope may be needed. Similarly, the contents of cuttings under 3 feet high will be laid to spoil on one side only. Side-cuttings should not be too deep; a depth of 6 feet may be estimated for in calculating the width of land required for side-cuttings. They should be formed into well-defined tanks of moderate length; and should not, as a rule, be connected with each other or with adjacent water-courses. Valuable land should not be taken up for side-cuttings or for temporary purposes. A sufficient water-course should be provided at right angles to the centre line of railway for each culvert or bridge, and on either side of this water-course land will be left clear of the side-cuttings sufficient to prevent the water from the river running into the side-cuttings. The precaution of leaving land uncut in this manner is necessary to prevent the formation of a dangerous stream parallel to the railway.

VII.—In the neighbourhood of towns or other places where land is above the ordinary value, the width of land to be taken for slopes, fence, &c., must be specially considered to secure economy.

VIII.—All land will be applied for in continuous portions, and shown, when practicable mile by mile, or village by village, on each sheet. The plans will be drawn to a scale of 150 feet to an inch; the centre line of railway will be shown divided into chains of 100 feet, and all dimensions will be figured in feet. The name of each zilla, pargana, and manza will be shown on each sheet. On curves the tangential point on the centre line will be marked and the radius for curvature given. The areas in acres, roods and poles will be recorded in accordance with fiscal divisions in a schedule (*form the same as that issued with Circular No. 10 Railway of 1871*), showing in detail the class to which the land belongs, and the purpose to which it is to be devoted. Land required permanently will be colored pink; land required for temporary occupation will be colored yellow; although, as pointed out in Rule VI., it will, as a rule, be acquired by Government permanently.

IX.—Detached portions of land should be referred to some fixed point on one of the main sheets, with distances and compass or other bearings, or such reference to the published maps of the neighbourhood as will ensure a ready identification of the land. A corresponding entry should be made on the main sheet to draw attention to the detached plot.

X.—As a general rule, three complete sets of land plans and schedules will suffice for record, *viz.*, one for the Engineer in charge of the railway, one for the Local Government or Administration, and one for the revenue authorities; but should more be required, they will be supplied by Railway Engineers.

XI.—The general correctness of the plans and schedules submitted by the Railway Engineer in charge being attested by the Engineer-in-Chief or Manager of the State Railway, the application will be forwarded to the revenue authorities, and will be dealt with by them under the orders of the Local Government or administration.

XII.—The land plans and schedules will be rectified from time to time as changes occur, and Local Governments will see that a correct register of all railway lands is maintained.

XIII.—When land is no longer required for the railway, it will be re-transferred to the Revenue authorities and disposed of by them. All contemplated changes in the land occupied by a railway should be reported to the Local Government; and it will be for the latter to see that the necessary steps are taken by the revenue authorities for entering such changes in their records and for carrying out all further requisite proceedings.

XIV.—In Native States all land will be obtained through the Political Agent, and the distinction of temporary and permanent need not be observed; but this will not make it the less incumbent on the officials concerned to see that all land not permanently required for the purposes of the railway is restored when no longer wanted, and to keep as complete records of the land retained for railway purposes in Native States as in British territory. Such plans and schedules as the Political Agent may require will be supplied by the Railway Engineers.

ORDER—Ordered that the above rules, together with the revised general cross-sections referred

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.  
The Chief Commissioners, Central Provinces, British Burma, and Assam.  
The Residents, Hyderabad and Mysore.  
The Agents, Governor-General, Rájputána, Central India and Biluchistán.  
The Director-General of Railways.  
The Consulting Engineers to the Government of India for Guaranteed Railways.

to in Rule 5 showing widths of land to be taken up for 5 feet 6 inch gauge and metre gauge State Railways, be forwarded to the Local Governments, Administrations and officers marginally noted for information and guidance.

Disburse-  
ments to be  
made by De-  
puty Commis-  
sioner.

LIV.—No disbursements on account of land acquired for State Railways by the Civil authorities are to be made by the Executive Engineers, but by the Deputy Commissioner. This is provided for by Section 40 of the Act as regards land acquired under the Act; the above ruling covers cases in which it has been acquired by private negotiation.

Registers.

LV.—The lands occupied for State Railways are to be entered in a register in all respects similar to that prescribed under Chapter II for Guaranteed Railways, and the form and explanation there given are equally applicable to Railways of both classes, except that in the case of State Railways there will be no lands under classes C and D prescribed for Guaranteed Railways. [Appendix X shows the form of annual statement for submission on 30th June to be used in the case of all lands now in the occupation of State Railways. It is immaterial whether the lands in question were formerly in the possession of a Guaranteed Railway Company and were originally classed as A to D.]

Cir. 59, 1889.

#### CHAPTER IV.—MILITARY PURPOSES.

Government  
of India order.

LVI.—The annexed order of the Government of India No. 29, dated 16th March 1878, regarding the procedure to be observed in taking up land for military purposes, is circulated for information and guidance.

Cir. 3, 1889.

Punjab Go-  
vernment  
order.

LVII.—A previous order circulated by the Punjab Government, intimating that the sanction of the Government of India is necessary before land can be taken up for military purposes, is likewise republished herewith.

Government of India, Public Works Department, Circular No. 29, dated 16th March 1878.  
MILITARY WORKS.

1. When land is required by the Military Department for extension of cantonments, rifle ranges, or similar purposes, the required area will be taken up by an officer of the Public Works Department, and the general procedure laid down in the Public Works Code, Chapter XIII, Section I, para. 14, will be followed in all cases where applicable, and no land shall be entered upon except with the permission of the Revenue or Civil Officer of the district in which it is situated.

2. A schedule in the accompanying form (*vide* Appendix XII) of the land taken, showing the purposes for which it is required and whether the occupation is permanent or temporary, will accompany the land plans, which will show in distinctive colors\* the area required.

\* Pink denoting permanent, and yellow temporary occupation.

The cost of the land thus taken up through the agency of the Public Works Department will fall on the Military Department.

As a general rule, 4 copies of the plan and schedule will be required—

- 1 copy for record;
- 1 copy to be forwarded to the Revenue or Civil Officer of the District;
- 1 copy for the Assistant Quartermaster-General of the Division or District;
- 1 copy for the Quartermaster-General of the Army (to be forwarded through the Officer Commanding the Division or District).

Government, Punjab, Financial Department.

CIRCULAR No. 3—43, DATED 15TH JANUARY 1877.

COPIES of the following forwarded to all Commissioners and Deputy Commissioners for information and guidance, also to Financial Commissioner with reference to his No. 1290, dated 16th ultimo:—



No. 11978., dated Simla, the 31st October 1876.

From—Colonel H. K. BURNES, Secretary to the Government of India, Military Department,  
To—The Quartermaster-General in India.

I AM directed to state for the information of the Commander-in Chief, that the Government of India consider it desirable that more explicit rules should be laid down for the guidance of local Military authorities in regard to the acquisition of land for military purposes. I am therefore to request that His Excellency may be moved to consider the suggestions submitted by the Controller of Military Accounts, and to have prepared, for the concurrence of the Government of India, an order prohibiting, on the part of Local Military authorities, any action which would in any way compromise the Government in regard to the acquisition of such land until their sanction had been obtained through His Excellency the Commander-in-Chief.

3. Local Governments will be requested to take no steps for the taking up of land for military purposes without the previous authority of the Government of India.

LVIII.—The annexed order of the Government of India, regarding the acquisition of land by the Military Department for elephant hunting, &c., was published as paragraph 7 of Resolution No. 371, dated 24th January 1880.

Acquisition  
for elephant  
hunting, grass  
preserves, etc.

Extract para. 7 from a Resolution of the Government of India, Military Department,  
No. 371, dated 24th January 1880.

7. In future, therefore, when the Military authorities desire to appropriate any lands for elephant hunting, grass preserves, or other Commissariat purposes, they should submit to the Local Government in the Revenue Department a well considered estimate of the profit which they expect to derive from the measure. It will be the duty of the Local Government in the Revenue Department thereupon to take into account the revenue which would be sacrificed, and to decide whether the State occupation of the land is or is not expedient.

LIX.—The following orders regarding the acquisition of land for encamping-grounds are republished after revision in accordance with the provisions of Rule XVI for guidance:—

Acquisition  
for encamping  
ground.

1. When it is proposed to acquire land for a new encamping-ground or for the extension of an existing encamping-ground, the local Military authorities will, after reference to the Deputy Commissioner, send up proposals for acquisition through their own district to the Commander-in-Chief. Deputy Commissioners are required to assist the Military authorities, as far as they may desire, by supplying them with information as to the area, title, and estimated value of the land and other similar matters.

2. If, when the Commander-in-Chief has sanctioned the proposals submitted to him, it is desired that the land should be acquired under the Act, the Local Military authorities will request the Deputy Commissioner to move Government to publish a Gazette Notification under Section 6 of the Act, and on publication of this the Deputy Commissioner will proceed to take steps to acquire the land in the usual way, and on acquisition will make it over to the Local Military authorities. Before issuing a notification for the acquisition of the land, the Local Government will first obtain the sanction of the Government of

India in the Military Department (letter of Government of India, Military Department, No. 1197 of 31st October (1876, paragraph 3).

3. When the land has been finally acquired, the Military authorities will arrange with the Local Public Works Officers for the erection of proper boundary marks and the future maintenance of the encamping-ground.

## APPENDICES.

### Appendix I.

*Notification by Government in Gazette under Section 4.*

WHEREAS it appears to the Lieutenant-Governor of the Punjab and its Dependencies that and is likely to be required by Government for a public purpose, namely, ———; it is hereby declared that for the said purpose the undermentioned land is likely to be required.

This declaration is made under the provisions of Section 4 of Act X of 1870.

Dated

Secretary to Government.

*Specification of Land.*

District.	Pargana.	Manza.	Area.	Direction.	Boundaries.

### Appendix II.

*Notification by Government in Gazette under Section 6.*

WHEREAS it appears to the Lientenant-Governor of the Punjab and its Dependencies that land is required by Government for a public purpose, namely, ———; it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act X of 1870.

Dated

Secretary to Government.

*Specification of Land.*

District.	Pargana.	Mauza.	Area.	Direction.	Boundaries.	Place where the plan may be inspected.

### Appendix III.

*Notice to persons interested in the Land, under Section 9.*

WHEREAS the undermentioned land is about to be taken up for a public purpose, namely, ——— under notification of the Punjab Government No. ———, published in the *Punjab Gazette* of ———, all persons interested in the said land are hereby called upon to attend personally or by agent at (place) ——— on the ——— (date) at ——— o'clock to state the nature of their respective interests in the land, and the amount and particulars of their claims to compensation for such interests.

This notice is issued under Section 9 of Act X of 1870.

Dated

Deputy Commissioner.



## Appendix IV (Rule XVIII.)

*Village Statement (to be prepared in the Vernacular) of Lands required for a public purpose in the village of \_\_\_\_\_, pargana \_\_\_\_\_, district \_\_\_\_\_.*

1	2	3	4	5	6	7	8	9	10
Serial No. of field in present measurement.	Number of field in Settlement Khassra.	Area in bighás or ghumáos.	Names of parties having an interest in the land or their agents or representatives.	Class of land and particulars regarding its present state.	Rate of Revenue paid by land per acre.	Revenue assessed or assessable upon land.	Estimated market value of each plot.	Estimated value of property standing upon the land, including trees, wells, crops, buildings, &c.	Total estimated value.
					Rs. a. p.	Rs. a. p.			
1	566	8 bighás ...	Rámparshád, proprietor of land, and owner of the well in column 9; Rám Singh, hereditary cultivator.	Irrigated land of first quality.	3 0 0	24 0 0	...	A well valued at Rs. 200.	
2	567	4 „ ...	Devi Chand, proprietor; Suján Singh, Jágirdár, on a life-tenure; Rám Singh, hereditary cultivator.	Unirrigated land of inferior quality.	0 12 0	3 0 0	...	...	
3	570	8 „ ...	Rámparshád, proprietor; Suján Singh, Jágirdár, on a life-tenure.  Pír Bakhsh, hereditary cultivator. House in column 9 is the property of Suján Singh, Jágirdár.	Land of first quality irrigated by the canal.	2 8 0	20 0 0	...	A house valued at Rs. 150.	
4	571	12 „ ...	Devi Chand, proprietor; Rám Singh, hereditary cultivator; Suján Singh, Jágirdár.	Land of first quality irrigated by the overflowings of the river.	2 0 0	24 0 0	...	...	
		32 bighás equivalent to 20 acres.	...	...	...	71 0 0	...	Rs. 350	

Note to column 3.—The area appropriated in each village is to be given in bighás or ghumáos according to the standard recognized at Settlement, and the total of the entire column is to be converted into acres.

Note to column 4.—The notice prescribed by Section 9 (Form No. 3) must issue to all persons entered in column 4, which must show all occupiers of land and persons interested in the land, either for life, or for years, or in remainder, or in reversion or succession, and all mortgagees, lease-holders, and tenants not being tenants by the month, or at will, of such land; also agents of the above, and persons entitled to represent them. The word land in this column extends to all houses, buildings, trees, rights of revenue-freeholders, tenants, &c.

Note to column 5.—Enter whether cultivated, fallow, recent waste, old waste, or barren, as the case may be; if cultivated, state the crop.

If land paying no revenue is taken up in a town, sanitarium or other locality, in which an exceptional price is paid for land, this should be noted in column 5, and its selling price noted in column 8.

Dated

Deputy Commissioner.







Appendix VII. (Rule XLV.)

PLAN SHEET NO.

Railway.

District.

Schedule of land required for the use of the Railway

Manza.

Pargana.

Zilla.

No. on plan.	Purpose for which required.	PAYABLE BY GOVERNMENT.									PAYABLE BY RAILWAY COMPANY.		
		A.			B.			D.			C.		
		(Pink). Land for permanent occupation by Railway Company.			(Yellow). Land for temporary occupation by Railway Company.			(Green). Land to be occupied by Government permanently.			(Purple). Land for occupation by Railway Company permanently or temporarily.		
		A.	R.	P.	A.	R.	P.	A.	R.	P.	A.	R.	P.
1	Synabis station ...	40	3	7	...	...	...	...	...	...	...	...	...
2	Spoil bank of Bálpur cutting ...	...	...	...	13	3	6	...	...	...	...	...	...
3	For quarrying ballast ...	...	...	...	...	...	...	...	...	...	1	3	2
4	Temporary road from ballast quarry to line of Railway.	...	...	...	...	...	...	...	...	...	0	3	8
5	Roads from Synabis station to high road.	...	...	...	...	...	...	1	2	3	...	...	...
	TOTAL ...	40	3	7	13	3	6	1	2	3	2	2	10

C. D.,

Deputy Consulting Engineer to Government,

Railway.

A. B.,

Chief Engineer.



( 615 )

[ Special Acts.  
No. 54.

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REGISTER OF LANDS IN OCCUPATION OF THE EAST INDIA  
RAILWAY COMPANY.

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Appendix

Register of Lands in occupation of the East India Railway

No. of plan.	Sanctioned purpose.	Date of Sanction.	PAYABLE BY		
			Class <del>A</del> —In permanent occupation of Railway Company.		
			Area.	Abatement of assessment.	Net cost of compensation and clearance.
			A. R. P.	Rs. A. P.	Rs. A. P.
1	Allahabad Station ... ..	8th June 1856	40 3 7	250 6 4	402 9 4
2	Temporary storage of Public Works material at Kachpurwa.	24th June 1856	...	...	...
3	Brick-making, Kachpurwa ... ..	27th June 1856	...	...	...
4	Diversion of Road at Kydganj ...	29th June 1856	...	...	...
5	Drivers' Barracks, Allahabad ... ..	1st July 1856	...	...	...
96	Land for temporary storage of Public Works Material at Kachpurwa released.	2nd August 1856	...	...	...
97	Permanent Store-shed on land occupied for temporary storage of Public Works Material at Kachpurwa.	2nd August 1859	26 1 2	78 6 2	124 0 0
106	Brick-making at Kachpurwa ... ..	Ditto	...	...	...
124	Part of land for Drivers' Barracks at Allahabad released.	1st May 1860	...	...	...
	Abstract corrected and balanced, 30th June 1860.	Ditto	66 7 9	328 12 6	526 9 7
	1st July 1860 by balance as above ...	Ditto	66 7 9	328 12 6	526 9 7

\* Transferred to Class A



## No. VIII (Rule L.)

Company (Extension Line in Zilla Allahabad).

## GOVERNMENT.

Class B—In temporary occupa-  
tion of Railway Company.Class D—Occupied by Govern-  
ment permanently.

## PAYABLE BY RAILWAY COMPANY.

Class C—In occupation of Rail-  
way permanent or temporary.

Class B—In temporary occupa- tion of Railway Company.			Class D—Occupied by Govern- ment permanently.			Class C—In occupation of Rail- way permanent or temporary.		
Area.	Abatement of as- essment.	Net cost of com- pensation and clearance.	Area.	Abatement of as- essment.	Net cost of com- pensation and clearance.	Area.	Abatement of as- essment.	Total cost of com- pensation and clearance.
A. R. P.	Rs. A. P.	Rs. A. P.	A. R. P.	Rs. A. P.	Rs. A. P.	A. R. P.	Rs. A. P.	Rs. A. P.
...	...	...	...	...	...	...	...	...
26 1 2	78 6 2	*124 0 0	...	...	...	...	...	...
...	...	...	...	...	...	55 2 4	166 8 6	...
...	...	...	2 4 6	12 1 8	Nil.	...	...	...
...	...	...	...	...	...	25 4 6	83 10 7	1,363 4 7
*26 1 2	*78 6 2	*124 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	55 2 1	166 8 6	...
...	...	...	...	...	...	8 2 3	25 10 8	...
Nil.	Nil.	Nil.	2 4 6	12 1 8	Nil.	17 2 3	57 15 11	1,363 4 7
Nil.	Nil.	Nil.	2 4 6	12 1 8	Nil.	17 2 3	57 15 11	1,363 4 7

See next entry.

Appendix

No. of plan.	Sanctioned purpose.	Date of Sanction.	LAND RELEASED		
			Yearly rental payable by Railway Company.	Date.	Area of land released by Railway Company.
			Rs. A. P.		A. R. P.
1	Allahabad Station ... ..	8th June 1856	...	...	...
2	Temporary storage of Public Works Material at Kachpurwa.	24th June 1856	...	...	...
3	Brick-making, Kachpurwa ... ..	27th ,,	166 8 6	...	...
4	Diversion of Road at Kydganj ...	29th ,,	...	...	...
5	Drivers' Barracks, Allahabad ...	1st July 1856 ...	83 10 7	...	...
96	Land for temporary storage of Public Works Material at Kachpurwa released.	2nd August 1855	...	...	...
97	Permanent Store-shed on land occupied for temporary storage of Public Works Material at Kachpurwa.	2nd August 1859	...	...	...
106	Brick-making at Kachpurwa ...	Ditto	166 8 3	{ 20th Augt. 1859 10th Sep. 1859	55 2 4 ...
124	Part of land for Drivers' Barracks at Allahabad released.	1st May 1860 ...	25 10 3	{ 1st May 1860 15th ditto 27th ditto	8 2 3 ... ...
	Abstract corrected and balanced, 30th June 1860.	Ditto	57 15 11	...	64 0 7
	1st July 1860, by balance as above ...	Ditto	57 15 11	...	64 0 7



**VIII** (*Rule L*)—concluded.

BY RAILWAY COMPANY FROM CLASS B AND CLASS C.

[illegible]

## Appendix IX.

*Explanation of entries in Appendix VIII.*

- COLUMN 1. Requires no explanation.
- Do. 2. The information in this column will be supplied on the face of the plan and schedule.
- Do. 3. Date of sanction for appropriation of the land as recorded on the Engineer's schedule.
- Do. 4. Area to be shown in standard acres, roods and poles.
- Do. 5. Annual amount of remission of jama sanctioned.
- Do. 6. Amount of compensation paid in money for loss of profits of tenures, houses, trees, tanks and wells, &c., and rateable cost of establishment where chargeable, less the amount realized by sale of materials and trees, credited to Government.
- Do. 7. *Vide* Column 4.
- Do. 8. Ditto 5.
- Do. 9. Ditto 6.
- Do. 10. Ditto 4.
- Do. 11. Ditto 5.
- Do. 12. Ditto 6.
- Do. 13. Ditto 4.
- Do. 14. Ditto 5.
- Do. 15. From the total amount of compensation paid by Government and rateable cost of establishment, where chargeable, no deduction for amount realized from sale of materials and trees will have to be made in this case, because these under Class C belong to the Railway Company. (See paragraph 10 of Public Works Department No. 852.)
- Do. 16. Yearly rental, being fixed amount payable by the Railway Company to the Collector on the presentation of bills due on the 30th of June annually.
- Do. 17. Dates of transactions by the Collector.
- Do. 18. Area shown as before.
- Do. 19. Ditto of such portion as may be re-included in original manza.
- Do. 20. Annual amount added to jama for land restored to manza.
- Do. 21. Area of such portion as may be disposed of by sale.
- Do. 22. Amount realized thereby.
- Do. 23. Area of such portion as may be temporarily disposed of by lease.
- Do. 24. Amount of annual rental therefrom.
- Do. 25. Area of such portion as the Collector may not have been able to dispose of.
- Do. 26. Amount recovered from the Railway Company for permanent loss of value in the land owing to deterioration.
- Do. 27. Remarks.





Appendix XI (Rule LIII.)

State Railway.

PLAN No. \_\_\_\_\_

DISTRICT. \_\_\_\_\_

Schedule of Land taken for the use of the Railway in Zilla \_\_\_\_\_

Pargana \_\_\_\_\_ Mauza \_\_\_\_\_

No. of plan.	Purpose for which required.	CLASS A.—COLORED PINK.			CLASS B.—COLORED YELLOW.		
		Occupation permanent.			Occupation temporary.		
		Land for the regular works of the Railway, including land for high roads and rivers, &c., &c.			Land for excavation spoil, and for contingencies of construction of dwelling-houses, &c., &c.		
		Acres.	Roods.	Poles.	Acres.	Roods.	Poles.
	Total	...					

Superintending Engineer.

Dy. Consltg. Engr. to Government.

Appendix XII (Chapter IV.)

Division or District of the Army.

Cantonment.

Schedule of Land taken up for the Military Department in the Zilla of \_\_\_\_\_ Pargana \_\_\_\_\_

Mauza \_\_\_\_\_

Orders for occupation of the land.	Purpose for which required.	COLORED PINK.			COLORED YELLOW.		
		Permanent occupation.			Temporary occupation.		
		Acres.	R.	P.	Acres.	Rs.	P.



**No. 55.—Land Improvement Loans and Agriculturists' Loans.****PART I.****INSTRUCTIONS REGARDING THE GRANT OF LOANS UNDER THE  
LAND IMPROVEMENT LOANS ACT, XIX OF 1883.**

Cir. 36, 1889.

Under the provisions of Punjab Government Notification No. 166 S., of the 2nd June 1885, Act XIX of 1883 (The Land Improvement Loans Act) came into force in the Punjab with effect from the 1st June 1885. In accordance with Section 2 of this Act the former Acts, XXVI of 1871 and XXI of 1876, were repealed from the same date, except as regards the recovery of advances previously made, and of costs incurred by Government in respect of such advances.

Introduction  
of the Acts.

2. The rules framed by the Punjab Government to regulate the grant of loans under Act XIX of 1883 were issued along with Notification No. 167 S., of 2nd June 1885, and are republished with the required amendments for convenience of reference as Appendix I of this Circular.

Rules.

3. The Financial Commissioner will inform Commissioners what amount will be placed at their disposal for loans under the Act before the commencement of each financial year. Each Commissioner will distribute the sum allotted between the districts of his division at his discretion, and he will have the power of transferring the sums assigned to the various districts from one to another, but expenditure in the division must be kept within the amount assigned. If an additional grant is required for the division it should be at once applied for. The Financial Commissioner will, if necessary, transfer allotments from one division to another.

Distribution  
of allotment for  
loans.

4. Under Rule 6, Appendix I, the date of the first instalment in repayment of a loan may be fixed for any day within five years from the date of the loan. This is a great relaxation of the former rule, which required the first instalment of repayment to be made within six months after the loan was taken up. The new rule on this subject must, however, be worked with discretion. It is not desirable that borrowers should be exempted from repayment longer than is necessary to enable them to use the borrowed money to create resources from which the repayments may be met. It will therefore be necessary, in fixing the date of the first instalment of repayment, to have regard to the time when a return may be reasonably expected from the capital expended. In the case of masonry wells, which are the most common form of improvement, the first

Date of pay-  
ment of first  
instalment.

instalment in repayment of the loan should not ordinarily be made payable before two years after the loan has been completely taken up. In regard to other forms of improvement, it is impossible to lay down any general or definite rule. Officers will, of course, use their discretion according to the circumstances of the case. But the general principles subject to which this discretion should be exercised are those which have been indicated above.

Period within  
which repay-  
ment should be  
made.

5. In Rule 7, Appendix I, the ordinary maximum period within which a loan must be repaid is fixed at 20 years, but in special cases this period may, with the sanction of the Financial Commissioner, be extended to the limit of thirty years allowed by Punjab Notification No. 1391, of 16th July 1889. The actual period for repayment, however, in each particular case is, subject to this maximum, left to the discretion of the local officer. In deciding upon questions of this nature, the first thing to be considered is the reasonable wishes of the borrower. If the security is good there is no paramount reason for increasing or curtailing the period of repayment against an expressed desire of the borrower for which he can give good reasons. In ordinary cases the matters to be weighed in fixing the period over which repayment will extend are the cost and durability of the improvement made, the necessary expense of maintenance, the amount and rate of the probable profits on the venture, and the period from which these profits will commence to accrue. In all cases the debtor should have the power to repay the whole amount due from him whenever he may desire to do so, and thus put an end to the whole transaction.

Further in-  
structions re-  
ferred to.

6. Some further instructions on the matter dealt with in paragraphs 4 and 5 above will be found in Part III of this Circular. Paragraphs 19 and 20 of that Part explain how interest will be calculated, and draw attention to the manner in which unnecessarily long periods of repayment will burden the borrower with interest.

Inspection of  
works for  
which loans are  
granted.

7. The attention of all District Officers is drawn to the necessity for the systematic inspection of all works in progress. Rule 30 of the old rules, which is reprinted below, will serve as a useful guide to Deputy Commissioners:—

“All works for which advances are made in a lump sum shall be inspected and reported on as soon as possible after the date on which their completion was directed in the certificate. All works for which advances are made by instalments shall be inspected and reported on before each instalment subsequent to the first is paid. In the case of all such works no instalment subsequent to the first shall be paid unless the Collector is satisfied that the loan is being properly applied.”



Officers going into camp should take with them a list of all uncompleted works for which a loan has been granted in the part of the district which they intend to visit, and should, on the completion of their tours, make a brief report of the state of progress of each work for the information of the Deputy Commissioner.

8. By Rule 14, Appendix I, payment of instalments may be suspended, when necessary, by the Deputy Commissioner subject to a report to the Commissioner. Remission will only be granted in very exceptional cases. When it is proposed to remit the repayment of any portion of a loan, a full report should be submitted by the Deputy Commissioner through the Commissioner to the Financial Commissioner's office. A form of report for use either in cases of suspension or remission is given in Appendix XV.

Suspension  
and remission.

9. Under the provisions of the Notification of the Government of India, No. 4650, dated 10th September 1889 (Appendix II), applications for loans under Act XIX of 1883 are exempt from stamp duty.

Exemption of  
applications  
for loans from  
stamp duty.

10. By Section 17, clause (1), of the Indian Registration Act, 1877, certificates and instruments of collateral security under the Land Improvement Act are exempted from ordinary registration, but by Section 89 every officer granting a certificate is required to send a copy of it to be filed in the Registration Office. By Article 12 of Schedule II annexed to Act I of 1879, instruments executed by persons taking advances under the Land Improvement Act, 1871, or by their sureties, as security for the repayment of such advances, are exempted from stamp duty. By Section 2 of Act XIX of 1883 these provisions of the Registration Act and of the Stamp Act are extended to orders granting loans and to instruments executed under Act XIX of 1883.

Registration  
of orders grant-  
ing loans and  
instruments of  
collateral secu-  
rity.

Exemption  
from stamp  
duty of instru-  
ments executed  
under the Act.

11. Loans should not ordinarily be made—

(1) to a land-owner who is in arrears for land revenue, or for any loan under this Act or Act XXVI of 1871; or

Persons to  
whom loans  
should not be  
made.

(2) to a tenant who is in arrears for rent or for any loan under either of the abovementioned Acts.

## PART II.

### INSTRUCTIONS REGARDING LOANS UNDER THE AGRICULTURISTS LOANS ACT, 1884.

12. Appendix III contains the amended rules under this Act.

Rules.

Specification  
of the meaning  
of "relief of  
distress."

13. Some difficulty having been felt as to the exact meaning of the words "relief of distress" and "any other purpose not specified in the Land Improvement Loans Act of 1883, but connected with agricultural objects" in Section 4 of the Act, the Financial Commissioner, with the approval of Government, desires to explain that the words "relief of distress" mean the relief of agricultural distress, that is to say, distress directly due to calamity in agriculture, such as the destruction of crops by drought or floods, hail or blight, or the loss of cattle by disease. It must be satisfactorily shown that the distress to be relieved is directly traceable to the failure of some agricultural process, or to damage to crop, articles of husbandry, or cattle.

Of "any other  
purpose, &c."

14. The words "any other purpose not specified in the Land Improvement Loans Act, 1883, but connected with agricultural objects," must also be held to mean purposes directly connected with agriculture and its processes, such as the purchase of a sugar-cane press. The words do not include the indirect personal benefit of members of the agricultural community in matters which are only remotely connected with agriculture. For example, a loan may not be made under the Act to enable a community to remove their village to a healthier site or to build a village guest-house. If, however, it is desired to make a loan of an exceptional character, and it is doubtful whether the loan is one which can be made under the Act, the circumstances should be fully reported to the Financial Commissioner for orders.

In this connection the following extract from Punjab Government letter No. 452 S., of 5th September 1888, is, by order of Government, circulated for the information of all officers concerned with the granting of loans under Act XII of 1884:—

"As regards the objects for which advances under the Agriculturists Loans Act should ordinarily be made, I am directed to convey the following observations of the Lieutenant-Governor. In His Honor's opinion Government ought not to try to take the bania's place in ordinary times, and loans for purchase of seed should only be made when the Deputy Commissioner finds that in a certain tract, or some area not less than a whole village, the people, owing to some calamity, have not been able to keep up or have lost their seed grain, and cannot get it from banias, or can get it only at very dear rates, so that unless Government steps in there is danger of a contraction of the area of sowing. Similarly, in the opinion of Sir James Lyall, advances for purchase of bullocks should only be made where there has been unusual loss of cattle by disease or famine. The Circular of the Financial Commissioner, No. 45 of 1886, is silent on the subject of loans for the



purchase of seed and bullocks; and His Honor thinks that instructions to the above effect should now be communicated to all Revenue Officers for their guidance in recommending applications for such loans in future. The Lieutenant-Governor is also of opinion that loans "for purposes directly connected with agriculture and its processes" (*vide* paragraph 3 of the above Circular) should not be given unless there is some special reason why Government should step in. Distress due to calamity of some kind would be a reason; so would a wish to help poorer zamíndárs to improve their system of agriculture by buying machines, building indigo vats, &c., but some such special reason should, His Honor thinks, be put forward in every case in which it is proposed to make such loans."

15. Under Section 6 of the Act, an order granting a loan to a village community should distinctly set out that all the members of the community are jointly and severally bound to Government for payment of the whole amount due, and should also contain a statement of the shares which, as among themselves, each is bound to contribute. Such orders should always be in the form given in Appendix IV below. Loans to village communities.

16. Appendix V contains two forms of agreement, the first to be used in the case of loans to individuals, and the second to be used in the case of loans to village communities. If the loan is granted without sureties the words relating to sureties should be omitted. Similarly, if Government sanctions the grant of a loan without interest, the words relating to interest should be omitted. Forms of agreement.

17. It should be noticed that instruments executed for securing the repayment of loans made under the Act are exempted from stamp duty by Government of India Notification (Department of Finance and Commerce) No. 5855 of 22nd November 1889, an extract from which is reprinted as Appendix VI. Exemption of instruments from stamp duty.

### PART III.

#### REGISTERS, ACCOUNTS AND RETURNS IN CONNECTION WITH LOANS UNDER ACT XIX OF 1883 AND ACT XII OF 1884.

18. In accordance with the last paragraph of the Government's rules for the grant of advances under— Instructions now published.

(I) the Land Improvement Loans Act (XIX of 1883) and

(II) the Agriculturists' Loans Act (XII of 1884),

on each of these subjects the following instructions are issued concerning the registers, accounts and returns to be kept and submitted by Revenue Officers in connection with these advances.

Rules for  
granting loans  
fixing instal-  
ments, &c.

19. The new rules allow a wider discretion than has hitherto been customary in respect both of the interval which after repayment of a loan will commence, and of the term allowed for repayment.

These changes necessarily make the correct calculation of the interest due on these loans a less simple matter than it was before. But some trouble will be saved, and no real inconvenience be caused to borrowers, if the following rules and restrictions are usually kept in view :—

- (I). All loans, not being loans for seed or cattle, if of a smaller amount than Rs. 100, should be fixed at some sum which is a multiple of 5, and all loans exceeding Rs. 100 should be fixed at some sum which is a multiple of Rs. 20.
- (II). No interest need be charged on a small loan which is repaid within a year.
- (III). In all other cases interest should be reckoned as if the loan commenced from the sowing of the harvest next succeeding the date of the order of grant, each harvest being counted as half a year.

- (IV). The rule quoted in the margin directs that loans for seed shall ordinarily be repaid from the crop produced by the seed, and loans for purchase of plough cattle within two years. In all other cases repayment of loans should usually commence at the 5th, 7th, or 9th harvest next succeeding the date of the order of grant, as its circumstances may require. Before deciding to defer to a later date the commencement of repayments in any case, the Deputy Commissioner should consider carefully, in consultation with the borrower, the effect of accumulations of interest, if repayment is long delayed.

- (V). Similarly, excepting loans for seed and cattle, the instalments for repayment should ordinarily be fixed at about one-eighth, one-twelfth, or one-sixteenth of the original loan, as the circumstances of the case may require. If a borrower desires to repay the

Rule 6 of Rules issued by the Local Government under Act XII of 1884 (Appendix III).

Rule 6 of Rules issued by the Local Government under Act XIX of 1883 (Appendix I).

Rule 7 of Rules issued by the Local Government under Act XIX of 1883 and Rule 6 under Act XII of 1884.



loan in smaller instalments, the Deputy Commissioner should consider the matter carefully before acceding to the request. It should be his object in each case to give the borrower liberal terms; but the terms allowed should be such as a prudent borrower would desire in his own interest, and the longest term allowed by the rules should not be granted as a matter of course.

- (VI). The instalment due at each harvest should be made payable on the date fixed for the payment of the first land revenue instalment of that harvest.

20. The great discretion allowed by the new rules to which reference is made in the last foregoing paragraph makes the preparation of interest and instalment tables a

Exemplar of  
interest calcu-  
lations.

Appendix No. VII. matter of difficulty. A complete set of tables, if prepared, would be very numerous, and many of them would never be used. It has therefore been judged best to append to this Circular an exemplar, showing how interest and instalments should be calculated on a loan of Rs. 100. Before a Deputy Commissioner issues an order granting a loan, a table of interest and instalments should be drawn out in this form and be checked by the *Sadr Wásil Báki Navis* or by the Superintendent of the Vernacular Office. Particular attention is requested to the rules stated at the head of the table. The entries of dates and instalments to be made in paragraph 2 (b) of the order of grant will be copied from columns 1 and 5 of the list thus prepared.

Form B of Rules  
under Act XIX of  
1883.

An examination of the exemplar table will lend weight to the remarks made in paragraph 19 (V) above. The table shows that if a loan is cleared in eight years from date of grant the borrower will have paid a total sum in interest equal to one-third of the loan; if the loan is not repaid in twelve years the interest charges rise to nearly two-thirds of the loan; and if the borrower avails himself of the full term of 20 years he will pay in interest a sum nearly equal to the loan itself. Whenever possible, the repayment of a loan should be so arranged that the interest shall not much exceed half the sum borrowed.

21. The Deputy Commissioner will keep the accounts and registers, and submit the returns hereinafter described:—

List of regis-  
ters, accounts  
and returns.

- (a) *Register of Applications*, Appendix VIII. There

Appendix VIII, will only be one register for Register of applications under both Acts. applications.

(b) *Ledger of Loans.* When a loan has been granted,

Appendix IX, the Deputy Commissioner will  
Ledger of each loan inform the Tahsildár, send-  
(*khatauni*). ing to him a copy of the list  
of interest and instalments prepared pursuant  
to paragraph 20 of this Part. The Tahsildár  
will thereon open a ledger (*khatauni*) in the  
form given in Appendix IX. The volume which  
contains these ledgers should be divided into  
two parts (A and B). Part A should contain  
all the loans for improvement of land (Act XIX  
of 1883) and Part B the loans to agriculturists  
(Act XII of 1884). The ledgers in each part  
should be numbered in a separate series.

(c) The Tahsildár will at the same time enter in an-

Appendix X, Re- other register (Appendix X)  
cord of dates of in- each instalment under the  
stalments (*kistban-* date on which it will fall due.  
*di*.)

(d) On the last working day of each month, the Deputy

Appendix XI, Commissioner will forward to  
Check on utilization the Commissioner a list (Ap-  
of each year's grant. pendix XI) of all advances  
ordered by him during the month. These lists  
will be forwarded by the Commissioner promptly  
to the Financial Commissioner's Office, being  
required to keep the Financial Commissioner  
informed of the extent to which the grant of  
each year is being utilized.

(e) The Tahsildár will submit to the Deputy Commis-

Tahsildár's month- sioner a monthly list of collec-  
ly collection returns tions (Appendix XII). This  
(Appendix XII) list (like Appendix IX) will  
be in two parts: (A) the collections on account  
of Land Improvement Loans will be entered  
first, and then those (B) on account of loans to  
agriculturists.

(f) The Deputy Commissioner will submit to the Fi-

Deputy Commis- nancial Commissioner's Office  
sioner's Quarterly through the Commissioner at  
and Annual Abstract the end of each quarter and  
Returns (Appendix at the end of the year a re-  
XIII). turn of disbursements, collections and outstand-  
ings in the form given in Appendix XIII.\*

\* These returns should be submitted for the quarters ending 30th June, 31st December, and 31st March. In the return for the quarter ending 31st March, Part D of the Return should be carefully filled up, as well as Parts A, B, and C. No return is required for the quarter ending 30th September, but an Annual Return for the year ending on that date should be submitted with the other statements that accompany the Land Revenue Report. In this Return also Deputy Commissioners should be careful to see that Part D is duly filled up. In the last entry of Part D (as elsewhere) the word "year," for the purposes of this Annual Return means year ending 30th September; but the qualifying words "and not yet credited to Revenue" should be noted. The entry in question will ordinarily comprise the interest collected between 1st April and 30th September.



22. A copy of Books IX and X will be kept by the District Revenue Accountant (*Sadr Wásil Báki Navis*) at district head-quarters. His copies will be written up in the last month (March) of each year. To this end, during the month of March, each Tahsildár will send to district head-quarters his Books IX and X. The District Revenue Accountant, when completing his copies, will ascertain that all collections have been duly credited to the ledger concerned. In March no advances should be made except under urgent necessity. The Talsíl books should be kept at district head-quarters as short a time as possible, and should all have been returned by the 1st of April.

Copies of Tahsíl books to be made in March.

23. It will be observed that the accounts thus far described show all payments in lump sums without distinguishing between principal and interest. And it remains to explain how those portions of the instalments, which consist of interest will be brought under their proper head in the Treasury Accounts. As soon as possible after the close of each financial year, the Accountant-General will forward to the Deputy Commissioner of each district in which any repayments of loans have occurred during the year a return in the form of Appendix XIV of this Circular. The Accountant-General will fill up only columns 2 to 6 (both inclusive) and columns 12 of this form (total repayments), and it will be for the Deputy Commissioner to enter in columns 7 to 11 (both inclusive) and in column 13 the portion of the repayments that consists of interest, and to send back the form so completed to the Accountant-General.

Distinction of principal from interest.

That officer will then credit the sums paid during the past year on account of interest as a Provincial Receipt under "XII—Interest" and direct the Treasury Officer to make an equivalent correction in the balance of the Loan Accounts. The correction will be made by adding to the balance due a sum equal to that credited under the head interest. The amount of interest payable to Imperial will be adjusted by the Accountant-General in the same manner as the interest chargeable to Provincial Revenues on account of Capital expenditure on Railways and Irrigation Works is adjusted. This does not concern Deputy Commissioners.

24. The fact that it will be necessary to state in columns 7 to 11 of Appendix XIV the interest collected during the year should be borne in mind by the District Revenue Accountant when he is copying and checking the ledger accounts, as prescribed in paragraph 5. It will be necessary for him to make out a list of all instalments paid during the year, and by reference to the instalment tables to ascertain how much of each instalment was on account of interest.

To be borne in mind by the Wásil Báki Navis.

Suspensions  
and remis-  
sions.

Rules 14 and 15,  
Appendix I, and  
Rule 9, Appendix  
III.

25. A form (Appendix XV) for use when reporting suspensions or when proposing remissions to the Commissioner will also be found among the returns appended.

Returns of  
advances and  
recoveries.

26. Under instructions received from Government C. M. 5, 1890. Deputy Commissioners are directed to submit two statements in the Forms I and II given in Appendix XVI, showing the advances made and the recoveries effected under Acts XIX of 1883 and XII of 1884 during each financial year. The statements should be forwarded to the Accountant-General for verification, with a request that they may be returned to the Deputy Commissioner without delay. On receipt of the statements from the Accountant-General duly verified, the Deputy Commissioner should briefly review the figures and explain anything that may appear abnormal as compared with former years, and should then submit the statements and the review through the Commissioner of the Division, so as to reach the Financial Commissioner's Office by the 1st of July at latest.

Estimates of  
advances and  
recoveries.

27. Estimates of advances and recoveries under Acts XIX of 1883 and XII of 1884 should be prepared in Forms I and II given in Appendix XVII, and submitted to the Financial Commissioner's Office through Commissioners by 1st November of each year. It should be noted that a separate statement in Form II is required for each Act. Again, in connection with the accounts of loans, the word "outstanding" does not mean "in arrears." It includes arrears, but it also includes principal, repayment of which is not yet demandable and which is set down for future recovery. Accordingly, column 1 of Form II is to include all principal expected to be outstanding on 1st April, whether in arrears or recoverable immediately or recoverable at future dates. The entry in column 1 should in fact = outstanding\* principal (arrears or other) at time of making estimate *plus* expected advances between that time and 31st March—*minus* expected recoveries or remissions of principal during that same period.

The same remarks apply, *mutatis mutandis*, to column 4.

Care should be taken to keep the figures under Act XIX of 1883 distinct from the figures under Act XII of 1884.

### Appendix I.

NOTIFICATION OF THE GOVERNMENT OF THE PUNJAB IN THE DEPARTMENT OF REVENUE AND AGRICULTURE, No. 167 S., DATED THE 2ND JUNE 1885, REPRINTED WITH AMENDMENTS IN ITALICS.

In exercise of the powers conferred upon him by Section 10 of the Land Improvement Loans Act (Act XIX of 1883), the Hon'ble the Lieutenant-Governor, with the previous sanction of the

\* Can be accurately ascertained from the Register of Loans.



Governor-General in Council, is pleased to make the following rules providing for the grant of loans under the said Act :—

1. Subject to the provisions of these rules, and within the limits of the funds allotted to them for the purpose, Deputy Commissioners may grant loans not exceeding Rs. 1,000 for any one improvement as defined in Section 4 of the Act. Loans exceeding Rs. 1,000 for any one work require the sanction of the Commissioner, and exceeding Rs. 5,000 the sanction of the Financial Commissioner. In such cases the Commissioner or Financial Commissioner may call for such detailed plans and estimates, or for such professional opinion on the project, as may seem necessary.

2. Applications for loans may be presented to any Revenue Officer of, or above, the rank of a Tahsildár.

3. The application shall, if in writing, be made as nearly as possible in Form A. hereto annexed. If an oral application be made, the officer to whom it is made shall cause it to be recorded in the prescribed form.

4. The officer entertaining the application shall either make an enquiry himself, or shall cause one to be made by a Revenue Officer not below the rank of a Náib-Tahsildár, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

5 (a). When the applicant's interest in the land to be improved is sufficient to cover the loan, no collateral security need be required.

(b). When a loan is made to the members of a village community who bind themselves jointly and severally, as provided in Section 9 of the Act, the personal security of the applicants may be accepted.

(c). In all cases not covered by clause (a) or clause (b) of this rule, collateral security shall be required, but movable property shall rarely be accepted as such security.

6. The date for payment of the first instalment shall not exceed five years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the actual advance of the last instalment, and shall be fixed with reference to the time when the improvement will begin to yield a return.

7. The date of payment of the last instalment shall not ordinarily exceed twenty years from the date of the loan, the amount of the instalments being fixed with reference to the annual profit expected to accrue from the improvement. In special cases the period for repayment may be extended with the sanction of the Financial Commissioner to 30 years.

8. If the Local Government has prescribed tables consolidating principal and interest in instalments, the repayment of the loan may be arranged in accordance with these tables. If instalments of principal alone are fixed, they may be so arranged as to increase approximately in proportion as the charge for interest decreases, provided that the borrower shall be at liberty at any time to pay off the balance of the loan with interest up to date of payment.

9. No loan shall be made unless the enquiry made under rule 4 has shown that the conditions of clause (1), Section 4, of the Act are fulfilled, and that the security offered is good and sufficient.

10. An order granting a loan shall be in Form B. hereto annexed, and shall be signed by the applicant in token that he understands and agrees to the conditions contained therein. When the sureties (if any) whom the applicant is required to furnish give personal security only, the bond to be executed by them shall be in Form C. hereto annexed. When immovable property is required to be given as collateral security, the security bond shall be in Form D. hereto annexed.

11. A copy of the order shall be given to the applicant, and payment of the loan, or, where the loan is advanced in instalments, of each instalment of the loan, shall be made at the tahsil on its presentation.

12 (a). The rate of interest shall be one anna in the rupee, or 6½ per cent. per annum.

(b). But the Local Government may, for special reasons, and on special application through the Financial Commissioner, sanction a loan at a lower rate of interest, or without interest.

(c). If an instalment of principal, or of interest, or of consolidated principal and interest, is not paid when it falls due, the Deputy Commissioner may and, as a rule, unless there is any special reason to the contrary, shall charge a penal rate of compound interest on it at not less than six per cent. per annum from the date of its falling due to the date of payment. If the Deputy Commissioner decides, for any special reason, not to charge such interest, he should record the grounds of his decision.

13. The dates for payment of instalments shall usually be the dates fixed for payment of the land revenue.

14. Instalments may be suspended by order, and at the discretion of the Deputy Commissioner, on proof of failure of crops or other exceptional calamity. The Deputy Commissioner shall report the suspension to the Commissioner, who shall pass such orders on the case as shall seem proper. In all cases formal orders of suspension should be recorded.

15. When any portion of a loan under these rules is found to be irrecoverable, or when from any special cause it appears that the loan ought not to be recovered, special report shall be made to the Financial Commissioner, who shall have power to direct the remission of the same.

16. The Financial Commissioner shall regulate the forms of all returns, registers and accounts relating to loans under the Act.

A.

FORM OF APPLICATION.

Name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise.	Nature of proposed improvement.	Situation of the land.	Applicant's rights in the land.	Proposed dates of repayment.

*Applicant's signature.*

NOTE—

- (1). The State will advance money to landlords and cultivators for the construction of wells or tanks, the reclamation of waste, or any work which may be declared by Government to be an improvement, for the purposes of the Land Improvement Loans Act, 1883.
- (2). Application for a loan may be made to the Tahsildár in the above form, free of stamp duty.
- (3). The rate of interest will be one anna in the rupee (i.e., 6½ per cent. per annum), and instalments will be distributed over a number of years.
- (4). The personal security of a body of cultivators will be accepted, or the land itself may be pledged.

PARTICULARS TO BE FILLED IN BY INSPECTING OFFICER (REVERSE OF FORM A).

i.—Mahal field number, area of land to be improved.

ii.—Status of applicant, i.e., proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord consents.\*

iii.—Security—

- (1). If the land itself, the value of the applicant's interest in it.
- (2). If personal, the names and status of the co-sureties.
- (3). If property other than the land itself, its nature, value, and extent of pre-existing encumbrances, if any.

iv.—The improvement—

- (1). Its estimated utility and value.
- (2). Objections, if any, of third parties.
- (3). Date on which it will begin to yield profit.

v.—Repayment—

- (1). Suitable date for first instalment with reference to iv (3).
- (2). Proposed instalments and period of the repayment.

vi.—Date or dates on which the loan or instalments of it should be received by the applicant.

Recommendations of Inspecting Officer after verification of the above in the Registration and Revenue Offices of the tahsil.

**NOTE.**—This statement should be signed by the landlord, and his signature should be witnessed.