FORM B.

ORDER GRANTING A LOAN UNDER THE LAND IMPROVEMENT LOANS ACT, 1883.

1. The sum of Rs. is hereby granted to A B, son of *with the consent of C D as a loan under the Laud Improvement Loans Act, 1883, for the purpose of (here describe the work to be carried out) for the benefit of (here describe the land to be benefitted) subject to the following conditions.

- 2. The conditions referred to are as follows:-
 - That the amount of this loan shall be paid to the aforesaid A B on the production of this order at the tahsil of inf the instalments and at the dates specified below-

Dates.

Instalments.

That the mount of this loan, with interest thereon, shall be repayable on the date and by the amounts specified below-

Dates. Principal. Interest.

That this loan shall be applied solely to the purpose specified above, and that, if it (c). shall be proved to the satisfaction of the Deputy Commissioner that any part of the loan has been misapplied, the whole amount of the loan shall, with such interes as may have become due thereon, be deemed to at once become due.

That unless (here enter any conditions as to the period or periods appointed for com-letting the work) has been completed by (date) the loan shall be held to have been misapplied. That for the repayment of the loan with any interest due on the same, the immove.

able property specified in the margin; is, in addition to the land on which the improvement is to be made, hypothecated as collateral security to Government.

Signature of Deputy Commissioner.

I have understood and agreed to the aforesaid terms and conditions.

Signature of Certificate-holder.

FORM C.

SECURITY BOND TO BE USED WHEN SURETIES GIVE PERSONAL SECURITY ONLY.

received from the Deputy Com-Whereas has on missioner of an order under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government for the purpose of (here describe the work to be carried out) for the benefit of (here describe the land to be benefitted), we hereby agree that if the said shall fail to repay any instalment of the said loan or any interest thereon on the date on which it may become due, we will be jointly and severally liable to Government for such sum not exceeding as may be necessa make good the amount which in consequence of his default he may have become liable to pay. as may be necessary to

FORM D.

SECURITY BOND TO BE USED WHEN IMMOVEABLE PROPERTY IS GIVEN AS COLLATERAL SECURITY.

received from the Deputy Comhas on an order under the Land Improvement Loans Act, 1883, in virtue of missioner of which he is entitled to receive the aggregate sum of Rs. as a loan from Government for the purpose of (here describe the work to be carried out) for the benefit of (here describe the land to be benefitted), and whereas collateral security for the punctual repayment of the loan

† To be inserted only when the loan is payable in instalments.

^{*} To be inserted when the person to whom the loan is made has no right to make the improvement without the consent of another person.

In the margin specify in the manner prescribed in Section 21 of the Indian Registration Act, 1877, all the immovemble property hypothecated to Government as a collateral security, as well as the land to be improved.

according to the terms of to order is demanded from the said I the said (or I the said and we mortgage to Government the immoveable property mentioned in the schedule below as a collateral fails to repay any instalment of the security, and agree that if ! I fail or the said said loan or any interest thereon on the date on which it may become due, it shall be lawful for the Deputy Commissioner to recover from the said property such sum as may be necessay to make good the amount which in consequence of my (or the said 's) default may be due from me.

Appendix II.

NOTIFICATION BY THE GOVERNMENT OF INDIA IN THE DEPARATMENT OF FINANCE AND COMMERCE, No. 4650, DATED 10TH SEPTEMBER 1889.

Under Section 35 of the Court Fees Act (VII of 1870).....the Governor-General in Council has been pleased......to remit the fees chargeable on applications for loans under the Land Improvement Act (XIX. of 1883) or the Agriculturists Loans Act (XII of 1884).

Appendix III.

NOTIFICATION OF THE PUNJAB GOVERNMENT, No. 24, DATED THE 26TH JANUARY 1886, REPRINTED WITH AMENDMENTS IN ITALICS.

Under the power conferred upon him by Section 4, clause (1), of the Agriculturists Loan Act (No. XII of 1884), and with the previous sanction of the Governor-General in Council, the Hon'ble the Lieutenant-Governor is pleased to prescribe the following rules for loans to be made to owners and occupiers of arable land for the relief of distress, the purchase of seed and cattle, or any other purpose connected with agricultural objects, but not specified in the Land Improvement Act of 1881 :-

- 1. The Financial Commissioner will inform Commissioners what amount will be placed at their disposal for loans under the Act for each financial year. Commissioners will divide the sum between the districts of their Divisions at their discretion, and they will have the power of transferring the sums assigned by them from one district to another. But expenditure in the Division must be kept within the amount assigned. If an additional grant be required for the Division, it should be at once applied for, by telegram, if necessary. The Financial Commissioner will have the power of transfer from one Division to another.
- 2. Subject to the provisions of these Rules, the grant of loans will be absolutely within the discretion of Deputy Commissioner, but the district allotment must not be exceeded without the sanction of the Commissioner of the Division.
- 3. Applications for loans may be presented to any Revenue Officer of or above the rank of a Tabsildar. It shall be the duty of the officer to whom the application is presented to forward it for orders to the Deputy Commissioner, with any report which he may consider necessary.
- 4. The Deputy Commissioner may, at his discretion, require the grantee to produce some person who will become surety for the repayment of the loan with interest where charged.
- 5 (a). Interest shall be charged on loans at the rate of one anna in the rupee, or 61 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 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 6 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.
- 6. The dates fixed for instalments must not extend over more than ten years as a maximum. Ordinarily loans for seed should be repaid from the crop produced from the seed; and ordinarily those for purchase of plough cattle should be repaid within two years.

To be used when the borrower alone gives collateral security.
 To be used when the borrower alone and his sureties all give collateral security.
 To be used when the collateral security is given by sureties only.

- 7. The date for payment of instalments should usually be the dates fixed for payment of the land revenue, loans being, under the fifth Section of the Act, recoverable as arrears of land revenue from the grantee of his surety.
 - 8. An agreement shall be taken for the payment of interest in accordance with Rule 5.
- 9. When any portion of a loan made under these Rules is found to be irrecoverable, special report must be made to the Financial Commissioner.

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

Appendix IV.

FORM OF ORDER GRANTING A LOAN TO THE MEMBERS OF VILLAGE COMMUNITY UNDER SECTION 6 OF THE AGRICULTURISTS LOANS ACT, 1884.

WHEREAS , son of , and

son of , and , son of , proprietors of the village of , have applied to Government for a loan for the purpose of

It is hereby ordered that a loan of Rs.

The loan will be repaid by instalment as follows:-

Rs. on the on the on the con the &c.

All the applicants are jointly and severally responsible to Government for the repayment of the loan, and if any one of them makes default in the payment of his share, the others are responsible to Government for the payment of it.

But as between themselves the applicants are responsible for the repayment of the loan in the following shares:-

signatures, or marks of the members of the village community, to whom the loan is made.

Signature of the Deputy Commissioner.

Appendix V.

FORM I.

FORM OF AGREEMENT TO BE EXECUTED BY AN INDIVIDUAL RECEIVING A LOAN UNDER ACT XII OF 1884.

(according as one or more than one person) KNOW ALL MEN by these presents that executes the bond) . caste (name of surety, if personal security is given, but without describing him as surety), son of (name of second surety, son of caste do hereby acknowledge to have received from the Secretary of State for India in as a loan under the Agriculturists Loans Act, 1884, and the Council the sum of Rs. I { according as one or more than one } do rules made thereunder, and in consideration thereof; hereby bind (if only one person) myself, my heirs, executors and administrators (or if more than one person executes the instruments) ourselves and each of us and our and each of our heirs, executors and administrators jointly and severally, to repay the aforesaid sum of Rs. (principal sum) (and if interest is agreed to be paid) together with interest thereon at the rate of per annum for and on behalf of the said Secretary of State for India in Council, his successors or assigns, to the Deputy Commissioner for the time being of at (the Sadr Station of) by the instalments following, namely, Rs. on the day of , and Rs. on the day of , and the (or if the instalments vary in amount) sums of Rs. like sum of Rs. and Rs.

respectively) on each successive day of and day of of each year respectively until the said sum of Rs. (principal (and if interest is agreed to be paid) together with interest thereon at the rate aforesaid has been fully repaid

In witness y	whereof { \(\begin{aligned} \begin{aligned} \begin{aligned} \limits & \text{according as} \\ \text{executes till} \end{aligned} \)	one person or more the	an one person } have
set	my seal seals	} - and	{ signature signatures
this	day of		18 .
Witnesses	Signed, sealed and delivered by in the presence of $\begin{cases} 1 \\ 2 \end{cases}$, son of	}
Witnesses	Signed, sealed and delivered by in the presence of ${1 \atop 2}$, son of	·}
Witnesses	Signed, sealed and delivered by in the presence of {1 {2}	, son of	}

FORM II.

FORM OF AGREEMENT TO BE EXECUTED BY THE MEMBERS OF A VILLAGE COMMUNITY RECEIVING A LOAN UNDER ACT XII OF 1884.

KNOW ALL MEN by these presents that we (specify the names, caste and fathers' names of the Lambardárs), and if any sureties are given, the names and full descriptions of such and then proceed) and the other persons respectively named and described in the schedule hereunto annexed and all of whose seals and signatures are affixed and subscribed at the end of these presents do hereby acknowledge to have received from the Secretary of State for India in Council the sum of Rs. as a loan under the Agriculturists Loans Act, 1884, and the rules made thereunder, and in consideration thereof we (here name the Lambardars and sureties, if any) and the other persons aforesaid do hereby bind ourselves and each of us and our and each of our heirs, executors and administrators jointly and severally to repay the aforesaid sum of Rs. (principal) (and if interest is agreed to be paid) together with interest thereon at the rate of per cent. per annum for and on behalf of the said Secretary of State for India in Council, his successors and assigns to the Deputy Commissioner for the at the Sadr Station of by the instalments following, namely :-

1 Rs. on the day of 18;
2 Rs. on the day of 18;

and the like sum of Rupees (if the instalments are equal in amount), (or, if the instalments vary in amount) sum of and respectively on each successive day of and if interest is agreed to be paid) together with interest thereon at the rate aforesaid has been fully repaid.

In witness whereof we have set our seals and signatures this
Signed, sealed and delivered by, son of, in the presence of

Witnesses $\left\{ \frac{1}{2} \right\}$

N.B .- The like form of signature and attestation for each obligor.

THE SCHEDULE ABOVE REFERRED TO.

(N.B.—The name, caste and residence of each obligor should be entered here, and at the foot the seals and signatures of Lambardars' sureties, if any, should be attached).

Appendix VI.

NOTIFICATION OF THE GOVERNMENT OF INDIA, DEPARTMENT OF FINANCE AND COMMERCE, No. 5855, Dated 22nd November 1889.

Under Section 8 of the Indian Stamp Act (I of 1879), it is hereby notified that.....the Governor-General in Council has been pleased......to remit the duties chargeable on.....instruments executed for the purpose of securing repayment of loans made or to be made under the Agriculturists Loans Act (XII of 1884).

Appendix VII.

Exemplar account of a loan of Rs. 100, showing interest and instalments; date of loan, April 1887.

- N.B .- (I). Loans will always be given in even rupees.
 - (II). Every instalment of repayment, except the last, must be fixed in even rupees.
 - (III). Interest must be satisfied in full before any credit towards repayment of principal is allowed; but to simplify the account only even rupees will be credited to interest in column 7, odd annas being carried on to the next half-year.

1	2 .	3	4	5	6	7	
1. 1	LOAN	ACCOUNT TO	DEATE.	ADJUST	MENT OF PA	YMENTS.	
HALF-YEAR ENDING A. D.	Principal out-standing.	Interest for half- year plus arrears from column 8.	Total due.	Total payment.	Credit to principal.	Credit to interest.	Interest carried on to next half-year

A.—Repayment commencing at the end of the 5th half-year from date of loan, and each instalment being fixed at one-eighth of the original loan.

				No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa									0						
	Rs.	a.	p.	Rs. a.	p.	Rs	. a.	p.	Rs	a.	p.	Rs.	8.	p.	Rs	a.	p.	Rs.	ı. p.
December 1887	100	0	0	3 2	0	103	2	0	The second of							9		CYPHIC PRINTED	2 0
June 1888	100	0	0	6 4	0	106	4	0										6	4 0
December 1888	100	0	0	9 6	0	109	6	0	100 III							100	200	9 (6 0
June 1889	100	0	0	12 8	0	112	8	0										12	8 . 0
December 1889	100	0	0	15 10	0	115	10	0	12	0	0				12	0	0	3 10	0 0
June 1890	100	0	0	6 12	0	106	12	0	12	0	O	6	0	0	6	0	0	0 1	2 0
December 1890	94	0	0	3 11	0	97	11	0	12	0	0	9	0	0	3	0	0	0 1	1 0
June 1891	85	0	0	3 5	6	. 88	5	6	12	0	0	9	0	0	3	0	0	0	
December 1891	76	0	ol	2 11	6	78	11	6	12	0	0	10	0	0	2	0	0	0 1	1 6
June 1892	66	0	0	2 12	6	68	12	6	12	0	0	10	0	0	2	0	0	0 15	CONTRACTOR AND AND
December 1892	56	0	0	2 8	6	58	8	6	12	0	0	10	0	0	2	0	0	0 8	
June 1893	46	0	0	1 15	6	47	15	6	12	0	0	11	0	0	1	0	0	0.15	6
December 1893	35	0	0	2 1	0	37	1	0	12	0	0	10	0	0	2	0	0	0 1	0
June 1894	25	0	0	0 13	6	25	13	6	12	0	0	12	0	0				0 13	6
December 1894	13	0	0	I 4	0	14	4	0	14	4	0	13	0	0	1	4	0		
	-	-	-		_			11						_					
Total 71 years from						Total	pa	y-						2					
date of loan.				***		me	ents		134	4	0						- 11	-	
			1										1	not be					

B.—Repayment commencing at the end of the 7th half-year from date of loan, and each instalment being fixed at one-twelfth of the original loan.

	Rs.	a.	p.	Rs.	a	p.1	Ks	. a.	p.	Rs.	a. p	1 1	Rs. a.	p.	Rs	. a.	D.1	Rs.	. a.	n
December 1887	100	0	0	3	2	0	103	2	0								F	3	2	0
June 1888	100	0	0	6	4	0	106	4	0		1290	133					200	6	4	0
December 1888	100	0	0	9	6	0	109	6	0								10-1	9	6	0
June 1889	100	0	0	12	8	0	112	8	0			1						12	8	0
December 1889	100	0	0	15	10	0	115	10	0	v.,			***					DESCRIPTION OF THE PERSON OF T	10	0
June 1890	100	0	0	18	12	0	118	12	0			100						を行っていた。	12	0 -
December 1890	100	0	0	21	14	0	121	14	0	8	0 0				8	0	0	13	Oliva made	0
June 1891	100	0	0	17	0	0	117	0	0	8	0 0			(8	0	0	100000000	0	ñ
December 1891	100	0	0	12	2	0	112	2	0	8	0 0				8	0	0	4	2	0
June 1892	100	0	0	7	4	0	107	4	0	8	0 (1 0	0	7	0	0	BURNEY OF STREET	4	0
December 1892!	99	0	0	3	5	6	102	5	6	8	0 (5 0	0	3	0	0	STATE OF	5	e

another with		2			3			4		5	91 3	-	6		1				8	
		Lo	AN	Acc	ומטס	то	DATE	. 126 3.		Aı	וטנס	STM	ENT (OF 1	PAY	MENT	s.			
HALF-YEAR END- ING A. D.	ou	inci tsta ing.	nd-	fo ye	ntere r ha ear p rrea from	llf- lus rs	Tota	ıl du	e.	Total mer		y-	Cred			Cred			Interes carried to nex half-yes	on t
						I	B.—(d	concl	ude	ed).			0					11		
. PARI	1	Rs.	a. I		Rs. s	. p.	Rs	. a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a. 1	p.]	Rs. a.	p.
June 1893 December 1893 June 1894 December 1894 June 1895 December 1895 December 1896 December 1896 December 1897 June 1898 December 1898 June 1899 June 1899	8 8 8 7 7 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	39 34 78 78 37 31 35 49 42 35 29	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 2 1 3 2 6 2 8 2 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 0 1 0 2 0 3 6 3 6 3 6 3 6 6 6 6 6 6 6 6 6 6 6 6 6	92 86 81 75 69 63 57 50 43 37 29 22	2 6 8 6 2 10 15 1	6 0 0 6 0 6 0 6 0 6 0 6 0 0	8 8 8 8 8 8 8	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	5 5 6 6 6 6 6 7 7 6 8 7	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	2 2 2 2 1 1 2	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 4 0 1 0 11 0 2 0 6 0 8 0 6 0 2 0 10 0 15 0 1 0 15 0 10	

C.—Repayment commencing at the end of the 9th half-year from date of loan, and each instalment being fixed at one-sixteenth of the original loan.

0 - 5	Rs.	a.	200	Rs. a.	p.	Rs.	. a.	p. [Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	p.
December 1887	100	0	0	3 2	0	103	2	0				3 2	0
June 1888 ·	100	0	0	6 4	0	106	4	0			CET TE UN	6 4	0
December 1888	100	0	0	9 6	0	109	6	0		5.	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	9 6	0
June 1889	100	0	0	12 8	0	112	8	0				12 8	0
December 1889	100	0	0	15 10	0	115	10	0	ms in kale	VII. 19.00	***	15 10	0
June 1890	100	0	0	18 12	0	118	12	0		STEP STEP STEEL	Della (1997) 38	10 20 20 10 20 20 20	
December 1890	100	0	0	21 14	0	121	14	0	2 2 4 4 5		10 8 to 5 0 0 0	18 12	0
June 1891	100	0	0	25 0	. 0	125	0	0		100 11 485		21 14	0
December 1891	100	0	0	28 2	0	128	2		6 0 0	19 75 - 664	0 0 0	25 0	0
June 1892	100	0	0	25 4	0	125	4	0	6 0 0	100	6 0 0	22 2	0
December 1892	100	0	0	22 6	0	COLUMN TO SERVICE !	6	0	6 0 0	***	6 0 0	19 4	0
June 1893	100	0	0	19 8	0	119	8	0	6 0 0	112 1123	6 0 0	16 6	0
December 1893	100	0	0	16 10	0	116	10	0	6 0 0	30 11	6 0 0	THE ALTONO LINEAR	0
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December 1894	100	0	0	10 14	0	110	14	0	6 0 0	***	6 0 0	4 14	0
June 1895	100	0	U	8 0	0	108	0	0	6 0 0		6 0 0	2 0	0
December 1895	100	0	0	5 2 3 3	0		2	0	6 0 0	1 0 0	5 0 0	0 2	0
June 1896	99	0	0	3 3	6	102	3	6	6 0 0	3 0 0	3 0 0	0 3	6

1	2	3	4	5	6	7	8
	LOAN	Account to	DATE.	Anjust	MENT OF PA	YMENTS.	
HALF-YEAR ENDING A. D.	Principal out-standing.	Interest for haif- year plus arrears from column 8.	Total due.	Total payment.	Credit to principal.	Credit to interest.	Interest carried on to next half-year

C .- (concluded).

	Rs.	a.	p.	Rs. a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.,	Rs.	a.	p.
December 1896	▶ 96	0	0	3 3	6	99	3	6	6	0	0	3	0	0	3	0	0	0	3	6
June 1897	93	0	0	3 2	0	96	2	0	6	0	0	3	0	0	3	0	0	0	2	0
December 1897	90	0	0	2 15	0	92	15	0	6	0	0	4	0	0	2	0	0		15	0
June 1898	86	0	0	3 10	0	89	10	0	6	0	0	3	0	0	3	0	0		10	0
December 1898	83	0	0	3 3	6	86	3	6	6	0	0	3	0	0	3	0	0	710 40 20 100	3	
June 1899	80	0	0	2 11	6	82		6	6	0	0	4	0	0	2	0	0	12/2/2010	11	6
December 1899	76	0	0	3 1	6	79	1	6	6	0	0	3	0	0	3	0	o		ī	6
June 1900	73	0	0	2 6	0	75	6	0	6	0	0	4	0	0	2	0	0	0	6	0
December 1900	69	0	0	2 8	6	71	8	6	6	0	0	4	0	0	2	0	0	0	8	6
June 1901	65	0	0	2 9	0	67	9	0	6	0	0	4	0	0	2	0	o	0	9	0
December 1901	61	0	0	2 7	6	63	7	6	6	0	0	4	0	0	2	0	0	Ö	7	
June 1902	57	0	0	2 4	0	59	4	0	6	0	0	4	0	0	2	0	0	0	4	6
December 1902	53	0	0	1 14	6	54	14	6	6	0	0	5	0	o	ī	0	0		14	0
June 1903	48	0	0	2 6	6	50	6	6	6	0	0	4	0	0	2	0	0	0	6	
December 1903	44	0	0	1 12	6	45	12	6	6	0	0	5	0	0	ī	0	0	0 1		6
June 1904	39	0	0	2 0	0	41	0	0	6	0	0	4	0	0	2	0	0	0 .	14	6
December 1904	35	0	0	1 1	6	36	1	6	6	0	0	5	0	0	ī	0	0	0"		
June 1905	30	0	0	1 0	6	31	0	6	6	0	0	5	0	0	1	0	0		1	6
December 1905	25	0	0	0 13	0	25	13	0	6	0	0	6	0	0	1	U	0		0	6
June 1906	19	0	0	1 6	6	20	6	6	6	0	0	5	0	O		0	0		13	0
December 1906	14	0	0	0 13	6		13	6	6	0	0	6	o	o	1	7.31			6	6
June 1907	8	0	0	1 1	6	9	1	6	6	0	0	5	0	0					13	6
December 1907	3	0	0	0 3	0	3	3	0	3	3	0	3	0	0	0	0	0	0	1	G
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				State of																
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Total 201 years				Tot	al	payn	nan	to	195	3	0									
from date of loan.			2	10.		Payn	пеп	00	199	0	u		•							
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			The state of			-	VAL.	,			3			1	220.00	**	I			

Appendix VIII.

DEPUTY COMMISSIONER'S REGISTER OF APPLICATION BY AGRICULTURISTS FOR LOANS.

Serial No.	-
Date of report to Deputy Commissioner and name of reporting Officer.	K
Date of application.	83
Village to which it relates	* 4
Name of applicant.	5
Under Land Improvement Loans Act.	6
Under Agriculturists' Loans Act.	7
For what purpose.	00
Date of Deputy Commissioner's final order, with brief abstract thereof.	9

Appendix IX.

Khatauni No.

Ledger (Khatauni) of a Takkávi Loan.

Date of order of grant and reference to Vernacular record.	
To whom granted (principal and sureties with description).	
For what purpose and in what mauza.	

Notes of inspection and completion of works, and dates of payment of loan to borrower; also of any orders of suspension or changing dates of instalments.

List of Interest and Instalments.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	TO E	N ACCO	EACH	MENT O	OSED AD OR PAYM ND OF E	EACH	alf-year.	LIST OF MENTS AC	TUAL		BALAN	NCE OF	LOAN.
Date of half-year or instalment.	Principal outstanding.	Interest for half-year plus arrears from column 8.	Total.	Total instalment.	Credit to principal.	Credit to interest.	Interest carried on to next half-year.	Date of payment.	By whom paid.	Amount.	Principal outstanding.	Interest outstanding.	Total.

Note.—Columns 1 to 8 are to be filled up once for all when the ledger is opened. If payments are made as stated in columns 1 and 5, columns 12, 13 and 14 will remain blank. If payment is not so made on a particular date, it is clear that the next entry in columns 2, 3 and 4 will not represent the real facts; and the real facts must be brought out in columns 12, 13 and 14 opposite that next entry; i.e., in column 12 enter total principal still remaining to be recovered, and so on. When, if ever, the state of affairs again comes into harmony with the entries in columns 2 to 4, the entries in columns 12 to 14 will cease.

Appendix X.

Kistbandi of payments due in Agricultural year Kharif 18 and Rabi
18 on account of Loans to Agriculturists.

, 1	2	ougad 3 , and 1	4	5	6	7	8	9
			No. of Ledger	in	haríf stal- nent	Rab	i in-	and an experience
Mauza.	From whom due.	On what account.	in which entered.	Amount	Date paid.	Amount.	Date paid.	REMARKS
		davidakeli	Macri tanggari Ju					

N.B.—There will he a separate sheet for each year.

Born	rower.		E Land Improve-		Act.
otal of this month	rower.	ment	Act.	Loans	Act.
		Purpose.	Amount.	Purpose.	A
					Amount.
		Teliphone State			
dd amount of loans gra of current year.		previous months			
Total of	year to d	ate			
Cetually disbursed during Treasury Accounts.	ng curren	t month as per			
DEPUTY COMMISSION	ER'S OFFI DISTRICT: 18	ce, }		Deputy Co	C. D.,

A. B., Treasury Officer.

Appendix XII.

	THUSIL_	THE RESERVE OF THE PARTY OF THE	JAPAN,					
				A POST SERVICE				
2	Collections	(T	\$P.53,29			7	0	T
11	Unitertains	1 1 (121.23.1	11177.	arreagint.	OT	Loane	TOO	11111

Tahsíldár's Monthly List of Collections (Tauzi) on account of I Improvement and Loans to Agriculturists.

1	2	3	4	5	6	7	8	9	10	11	• 12	13	14
		WHOM	I PAID	DEMA	ND OF ONTH.	Amour	NT COLL	ECTED.	AND	RS DUE	euch instal- in columns 10.	each pay-	7.00
Serial No.	Borrower.	Village,	Number of ledger of loans.	On account of arrears of former months.	On account of demand of this month.	On account of arrears of former months.	On account of de- mand of this month.	on account of instalments not yet	On account of for- mer months.	On account of de- mand of this month.	Date on which each instalment entered in columns 7 to 11 was due.	Date of credit of ement in Sisha.	Remarks showing causes of arrears and steps taken to realize them, &c.
					Á		•				0.5		
mo	colle	of th	is year	ing pr, Rs.	•••								

Date

(8d.) (8d.)

(Sd.)

Siáha Navís.

Wásil Báki Navís.

Tahsíldár.

Appendix XIII.

Deputy Comprissioner's Abstract Return of Disbursements, Collections and Outstandings on account of Land Improvement Loans and Loans to Agriculturists.

Total	for period under report	Ins.) Rs.
		Land Improvement Loans.	Loans to Agri- culturists.
	As per monthly list for the month of	Sums actually On account of	On account of
	B.—Abstract of Disburseme	nts.	
Dated	18 .	Treasury	Officer.
Certi	fied that the above entries are a correct extract from	the District Treas	ary Accounts,
(4).	Balance to next account	*	
	Total Deductions, Rs		
	(b).—Written off as irrecoverable by order of the Financial Commissioner		
(3).	Deduct—(a).—Advances recovered	Rs,	
		Total Rs	
(b).	Sums recovered in the previous year on account were then credited to this account, but have Revenue during the period under report by on ant-General	been transferred t	to
(2).	Add (a).—Advances made		
(1).	Balance shown in plus and minus memorandum at bunder report.	eginning for period	
	A.—Treasury Officer's Certificate,		Rs.

Appendix XIII.

Deputy Comprissioner's Abstract Return of Disbursements, Collections and Outstandings on account of Land Improvement Loans and Loans to Agriculturists.

		Rs.	Rs.
	As per monthly list for the month of	On account of Land Improvement Loans.	On account of Loans to Agriculturists.
		SUMS ACTUALL	Y DISBURSED.
	B.—Abstract of Disburseme	nts.	
ited	18 . }	Treasury	
	fied that the above entries are a correct extract from	the District Trees	Accounts
(4).	Total Deductions, Rs Balance to next account		-
	(b).—Written off as irrecoverable by order of the Financial Commissioner		
(3).	Deduct—(a).—Advances recovered	Rs.	
		Total Rs	
(b).	Sums recovered in the previous year on account were then credited to this account, but have Revenue during the period under report by ant-General	been transferred t	0
(2).	Add (a).—Advances made		1
(1).	Balance shown in plus and minus memorandum at lunder report.	peginning for period	
	A.—Treasury Officer's Certificate.		Rs.

Appendix XIII-concluded.

C .- Abstract of Collections.

[N.B.—The entries under heads 4, 5 and 11 will equal the entry under head 3.]

On account of Land

		Improvement Loans.	to Agriculturists.
	DEMANDS.	Rs.	Rs,
(1) (2) (3)	Arrears due at end of last period Instalments falling due during this period Total demand •	/ 12 / 12 / 12 / 12 / 12 / 12 / 12 /	
	B Collections of the quarter, viz		
(4) (5)	On account of arrears of previous periods On account of instalments falling due in the period	 nis	. North
(6)	Repayments in advance of due date		•
(7)	Total collections		
	C.—Not-collected, viz.—		
(8) (9) (10)	Remitted during this period		
(11)	Total not collected		
D	-Abstract showing Total Outstandings at clo	ose of the year ending	31st March 18 . as
D	-Abstract showing Total Outstandings at cleasertained from the Ledger kept [N.B.—This statement is not required with the end of each	by the Revenue Accor quarterly returns, but a year.]	intant.
D	ascertained from the Ledger kept [N.B.—This statement is not required with the	by the Revenue Accor quarterly returns, but	intant.
Arrear	ascertained from the Ledger kept [N.B.—This statement is not required with the end of each end of each end of each end of each end	d by the Revenue Accor quarterly returns, but a year.] On account of Land Improvement	ontant. Only once at the On account of Loans
Arrear	ascertained from the Ledger kept [N.B.—This statement is not required with the end of each end	On account of Land Improvement Loans. Rs.	On account of Loans to Agriculturists.

E.—Explanation of differences between the results shown in Part A and those shown in Parts B, C and D.

[There should usually be no differences except the one below mentioned. But if any others are discovered the cause should be explained. The interest items will always cause some disagreement between the last entry in Part A and the last entry in Part D; e.g., if in the year ending 31st March 1888 the sum collected as interest is Rs. 1,200, under paragraph 23 this will not be transferred to Revenue until after the end of the year. Consequently on the 31st March 1888 the total outstandings shown in Part D will exceed the last entry in Part A by Rs. 1,200.]

Appendix XIV.

1			2	3	4	5	6	7	8	9	10	11	12	13	14
•				ACC	REPA OUNT CES M	OF	AD-	ME	CRE	N OF CHAT	SHOT CT	ILD			
Month.	••		Under the Land 1m- provement Act, 1883.	To tenants on Govern- ment estates.	Experimental loans to zamíndárs.	Famine advances.	Under Agriculturists Loans Act, 1884.	Under the Land Im- provement Act, 1883.	To tenants on Govern- ment estates.	Experimental Loans to zamíndárs.	Famine advances.	Under Agriculturists' Lyans Act 1884.	Total of columns 2 to 6.	Total of columns 7 to 11.	REMARKS.
			1-	62	89	4.	5.	1.	62	69	4.	5.	Tota	Tota	REM
April 1887								140		emite,					
May 1887															
June 1887		•••										1			
July 1887	,														
August 1887	•••														
September 1887				100				9							
October 1887			800					*							
November 1887															
December 1887															
January 1888									20.3						
February 1888								14.6				İ			
March 1888															V
Tot	hal					56	-								

DEPUTY	COMMR.'s	OFFICE:)
100000000000000000000000000000000000000		Office:	{
The		18	.)

Appendix XV.

Report on a Loan to an Agriculturist in respect of which $\frac{suspension}{remission}$ of instalments is proposed.

(1)	Tahsil and village.	
(2)	Names and description of borrowers and sureties, if any	
(3)	Amount and date of loan, and purpose for which granted.	
(4)	Terms as to repayment made at date of grant.	
(5)	Total repayments to date, with detail of amount credited to interest and principal.	
(6)	Amount now outstanding—Principal Interest Total	
(7) [N.	Cause of default and proposals. B.—Give on reverse a complete instalment table in the same form as Appendix VII showing the future repayments proposed.]	

Appendix XVI.

Statement showing Advances made, Recoveries of Principal and Interest effected, and Balances for the Financial year 1889-90, under Act XIX of 1883.

	а	ь	С	d	e	f	g	h	i	j	k	ı
DISTRICT.	Principal outstanding on 1st April 1889.	How much of (a) was arrears (i. e., over due).	Amount of interest in arrears (i. e., overdue) on 1st April 1889.	Total arrears (b) + (c)	Advances from 1st April 1889 to 31st March 1890.	Recoveries of principal from 1st April 1889 to 31st March 1890.	Recoveries of interest from 1st April 1889 to 31st March 1890.	Total recoveries.	Principal outstanding on 31st March 1890.	How much of (i) was arrears (i.e., overdue).	Amount of interest in arrears (i. e., overdue) on 31st March 1890.	Total arrears on 31st March 1890 $(i) + (k)$.
							00 250)					

Memo. of Arrear's (i. e., sums overdue) on the 31st March 1890.

Principal. Interest.			District.	
Principal.		Mem	Principal outstanding on	а
Interest.	ON ACC	o. of A	How much of (a) was arrears (i. e., overdue).	6
Princi pal.	ON ACCOUNT OF WHAT YEAR.	rrears	Amount of interest in arrears (i. e., overdue) on 1st April 1889.	c
Interest.		(i. e.,	Total arrears (b) + (c).	a
Principal,		sums	Advances from 1st April 1889 to 31st March 1890.	0
Interest.		overdue)	Recoveries of principal from 1st April 1889 to 31st March 1890.	f
 Principal.		Memo. of Arrears (i. e., sums overdue) on the 31st March 1890	Recoveries of interest from 1st April 1889 to 31st March 1890.	g
Interest.			Total Recoveries.	,h
Principal.	TOTAL.	March	Principal outstanding on 31st March 1890.	٥.
Interest.	AL.	1890.	How much of (i) was arrears (i. e., overdue).	j.
Remarks showing full reasons for the ar	rears		Amount of interest in arrears (i. e., overdue) on 31st March 1890.	k
and the prospects for covering them.	or re-		Total arrears on 31st March 1890 (j) +(k).	1

Principal.	
Interest.	
Principal.	
Interest.	
Principal.	ON A
Interest.	CCOUNT
Principal.	W FO
Interest.	ON ACCOUNT OF WHAT YEAR.
Principal.	AR.
Interest.	
Principal.	
Interest.	
Principal.	To
Interest.	TOTAL.
Remarks showing fully the reasons for the arrears and the pros- pects of recovering them.	

Appendix XVII.

FORM I.

	Class of advances.	Amount advanced or to be advanced by Collector.	Remarks explaining increases and decreases.
(1). Actuals of past year (1888-89).	I. Land Improvement. II. Loans to Agriculturalists— (a) Seed. (b) Bullocks.		
(2). Regular estimate of current year (1889-90).	I. Land Improvement. II. Loans to Agriculturists— (a) Seeds. (b) Bullocks.		
(3). Estimate for coming year (1890-91).	I. Land Improvement. II. Loans to Agriculturists— (a) Seeds. (b) Bullocks.		

N.B.—Deputy Commissioners are requested to see that the actuals for the past year entered in this statement agree with their annual returns.

FORM II-(for (a) Act XIX of 1883 and (b) Act XII of 1884.)

1	2	3	4	5	6	7	8	9	10	11
Principal expected to be outstanding on 1st April 1890.	Expected advances during year 1890-91 (Column 3 of Form I).	Total.	Interest expected to be outstanding on 1st April 1890.	Interest expected to accrue during 1890-91.	Total.	Principal expected to be (a) recovered, (b) remitted, in 1890-91.	Balance (Column 3 minus Column 7).	Interest expected to be (a) recovered, (b) remitted, in 1890-91.	Balance (Column 6 minus Column 9).	REMARKS. (If there are any arrears included in Columns 1, 4, 7, 8, 9 & 10, the amounts should be noted and explanation given).
						(a) (b)		(a) (b)		
			•			Total		Total		

No. 56-Forests.

(ACT VII of 1878 AND ACT IV of 1872, SECTION 48).

A.—RESPONSIBILITY OF COLLECTORS IN DISTRICTS IN WHICH FOREST OFFICERS ARE EMPLOYED.

employed.

Responsibility of Collectors defined in sanction of the Local Government with the object of definitions defined in sanction of the Local Government with the object of definitions. 1. The following instructions have been issued under the Cir. 11, 1889. districts in the responsibility of Collectors of districts in which are Forest Officers are employed in respect of the duties discharged by the latter. But nothing in these instructions applies to the working of the Punjab River Rules, to the collection of drift and stranded timber under Chapter IX of the Indian Forest Act, to forests in Native States, or to the Changa Manga Reserve. Neither do they apply to limited areas in one district managed by a Forest Officer whose main duties lie in another district.

Magisterial powers.

- When the Collector considers it desirable that Magisterial powers for the trial of forest offences should be conferred on a Forest Officer, the Local Government will be prepared to consider such a recommendation; but each case of this kind will be separately treated with reference to local requirements and the personal qualifications of the Forest Officer concerned.
- 3. (a). In respect of the matters mentioned in clause Relation of District Forest (b) of this paragraph the District Forest Officer is under the control of the Collector in his management of-
 - Reserved forests.
 - (ii) Protected forests.
 - All unclassed forest and waste land owned (iii) by the State, or in which the State has forest rights.*

In a subdivision of a district, as for example in the Kulu Subdivision of the Kangra District, the control of the Collector may be exercised through the Assistant Collector in charge of the subdivision.

The control of the Collector will be exercised in respect of the taking up of new forests, the recovery of monies due to Government, the prosecution of forest offences. so much of the forest administration as affects the use of the forests and waste lands by the adjacent population, and the appointment, posting and transfer of establishment, so far as they affect these questions.

^{*}All Forest and waste lands which belong to the State, but which have not yet been settled and classified under the Forest Act, are to be called "Unclassed State Forest and waste lands" instead of "District Forests," but the change of name does not indicate any further control of the part of the Forest Department than it had previously.

The Collector will see that Tahsildars and the sub- Assistance to be rendered by ordinate revenue agency of all grades render assistance not the Collector only in the management of Government waste lands, and especially in the assessment and collection of Government dues, but also in the management of all forests. All distinctions and practices which are likely to encourage the impression that forest work lies outside the ordinary duties of land revenue officials should be gradually abolished. The Collector will also authorize the District Forest Officer to address orders to these officials direct in matters in which it may be convenient that he should, in ordinary cases, act without the intervention of the Collector.

establishment.

- The District Forest Officer will keep a diary, in Forest Officer will keep a diary, in cer's diary. which will be briefly noted from day to day
 - all occurrences of importance relating to duties discharged by him;
 - the substance of any reports or representations (verbal or written) addressed by him to the Collector, and all orders received from that officer.

Should a Forest Officer be District Forest Officer of more than one district, he will write a separate diary for each district.

This diary, written on half-margin, will be sent weekly to the Collector, and will be accompanied by a brief précis of any correspondence with the Conservator affecting the matters in respect of which the control of the Collector is exercised. The Collector will retain the précis, but will forward the diary without delay to the Conservator of Forests, adding any remarks he may wish to make.

The Conservator of Forests will return the diary direct to the District Forest Officer, who will lay before the Collector any remarks that the Conservator may have made thereon.

6. All the lands mentioned in paragraph 3 (a) shall Forests and waste lands to be administered in accordance with working plans sanction- be administered by Government, and with temporary plans of operations working plans as provided in Chapter II, Part I, of the Forest Department Code, and in the following paragraphs.

ed according to working plans and sanctioned plans of operations. ment Code, and in the following paragraphs.

7. It has not yet been possible to provide working wo plans for all these lands. But when the Conservator of Forests is in a position to provide a working plan, he will, in consultation with the Commissioner of the Division, issue orders for its preparation. All working plans require the countersignature of the Collector, Commissioner and Financial Commissioner, whose duty it is to see that a proposed plan is framed with due consideration to local requirements.

When the working plans are so countersigned, they will, if they relate to (i) reserved forests or to (ii) protected forests, be submitted by the Conservator to the Inspector-General of Forests for scrutiny and approval of technical points. The Inspector-General will forward them to the Local Government with his opinion and remarks, and the Local Government will pass orders upon them, furnishing a copy of the same to the Governmen of India for confirmation or record. But if they relate to (iii) unclassed forests and waste lands owned by the State, or in which the State has forest rights, they will be sent by the Conservator to Government through the Financial Commissioner.

Working plans, when sanctioned by Government, cannot be altered except under the procedure and sanction above prescribed.

Annual plans of operations.

- 8. In addition to such details as may from time to time be prescribed by the Conservator of Forests, the annual plans of operations shall state—
 - (a). The grazing management, viz .: -

(i) Absolute closings.

- (ii) Closings for part of the year or against certain animals only.
- (iii) Temporary closings for improvement of fodder.
- (iv) Grazing permits and leases.
- (b). Temporary cultivation subsidiary to forest management.
- (c). Cuttings and sale of timber, fuel and other forest produce.

(d). Protection from fire and from trespass.

It is not, however, intended that arrangements previously approved and found to work satisfactorily should be re-stated at length each year. It will be sufficient under such circumstances to state briefly that previous arrangements will be continued. The annual proposals for the regulation and management of grazing will be in accordance with the system prescribed by the orders of the Financial Commissioner; and in framing proposals under this paragraph for the closing of areas which have not been declared reserved or protected forests under the Indian Forest Act, 1878, due consideration should be shown for the grazing convenience of adjacent villages.

Disposal of annual plans.

9. Annual plans of operations will be framed by the financial year. There will be a separate plan for each district. It will be prepared in duplicate by the District Forest Officer, who, in respect of the matters mentioned in paragraph 3 (b), will, in preparing it, be guided by the instructions given by the Collector. The Collector will submit the plan to the Conservator for sanction.

The Conservator in framing his orders on the plan will consult the Commissioner in respect of the matters mentioned in paragraph 3 (b). If in regard to any of these matters he disagrees with the Commissioner he will refer the point at issue to the Financial Commissioner for his orders, or for the orders of Government, as the case may require. Final orders should be issued before the 15th March in each

10. If during the currency of any annual plan of Subsequent operation so sanctioned, it becomes necessary to revise it in respect of any matter mentioned in paragraph 3 (b), the procedure laid down in paragraph 9 will be followed.

The District Forest Officer will be consulted by Forest Officer the Collector with reference to all proposed alienations of to be consulted forests or waste lands by grant, lease, or sale; and he will cases. give such assistance in cases of this nature as the Collector may require, especially in the selection of the sites and determination of the boundaries of proposed grants. No land, whether protected or unclassed forest or waste, the revenue of which is credited to the Forest Department, will be granted, leased, or sold until the consent of the Conservator of Forests to its alienation has been obtained.

Cir. IX. 1880.

12. Wholesale sales of wood from rakhs and forests wholesale under the control of Collectors is prohibited, except on special not to be sancgrounds, and with the previous sanction of the Financial reference to Commissioner; contractors and others applying to Collectors Financial Comfor a wholesale supply should first be referred by them to the Forest Officer; all applications for supply of wood for Railway fuel and for large public works should be considered wholesale, and in other cases all applications for a quantity exceeding 3,000 maunds.—(Punjab Government No. 162 F., dated 12th April 1880.)

The intention of these orders is, that District Officers should co-operate with the Forest Department in an intelligent and economical administration of the rakhs and Forest lands under their charge, and in the prevention of indiscriminate cutting likely to injure the permanent supply of wood, and the reproductive capacity of the rakhs.

Cir. 15, 1883.

13. Unless special orders have been passed for any par-Grazing leases for over a year ticular districts allowing the Collectors a discretionary power require Financial Commissioner's grazing for a short term of years, the rule is sioner's sanctioner's sancthat Collectors can only lease the grazing of Government tion. waste lands for one year without the special sanction of the Financial Commissioner.

14. (a). The offices of District Forest Officers will, so office and far as possible, be located in or in the immediate vicinity routine. of the Collector's office.

- (b). Formal official correspondence between the Collector and the District Forest Officer concerning matters dealt with by these instructions should be avoided as far as possible; written communications, when necessary, being carried on by the transmission on original files and cases under the same rules as apply to the transaction of business between a Collector and his Revenue Assistants.
- (c). The Collector may direct the District Forest Officer to file in the District Record Office such of the Forest records as relate to Forest settlements or revenue leases, or other matters affecting the use of the forests and waste lands by the population adjacent thereto.

Import a n t proposals.

- Proposals of importance for the formation of new forests, or which affect the use of the forests and waste lands by the adjacent population, will be adressed by the Conservator to the Financial Commissioner for submission to Government.
- 16. Nothing in the above instructions is to be under-Special assessments stood as affecting the responsibility of the Revenue Officers 59 (f) of Land in respect of the special assessments described in clause (f) Revenue Act. of Section 59 of the Land Revenue Act.

B .- FOREST SETTLEMENTS.

Instructions

The following are instructions issued by the Cir. 26, 1887. 17. forguidance of Financial Commissioner, with the sanction of the Lieutement Officers nant-Governor, for the guidance of Forest Settlement under Chapter Officers in proceedings under Chapter II of the Indian Forest Act, 1878*.

Preliminary Proposals.

Preliminary Report by Col-

- Proposals to constitute Reserved Forests (whether 18. initiated by local officers or framed in consequence of instructions received from superior authority) should be submitted by Collectors to Commissioners and should be accompanied by-
 - (i) a map showing the land which it is proposed to treat in this manner and also the lands adjacent thereto:
 - (ii) a draft Notification under Section 4 of the Act:
 - (iii) a report stating the rights in the land, so far as known, the manner in which the land has hitherto been managed, and the reasons for which it is desired to convert it into a Reserved Forest, with suggestions for the appointment of a Forest Settlement Officer and other agency, if any, required for his assistance.

^{*}In accordance with orders contained in Punjab Government letter No. 369, dated 15th August 1885, the Financial Commissioner, when submitting draft notifications C. M. 6030, 1885. for the constitution of reserved and protected forests, must forward also a map, to be sent on to the Superintendent of Forest Surveys.

19. In drawing up this report the Coffector should Collector avail himself of the assistance of the District Forest Officer. assistance from District In his absence, or for the proper treatment of cases of Forest Officer. sufficient importance, the Conservator of Forests may be able to place a Forest Officer at the Collector's disposal for the purpose. No detailed enquiry into rights should be made at this stage.

20. It is of particular importance that this report, which is the first step in Forest reservation proceedings, report. should state clearly the purpose for which the reservation is proposed, e.g., for the better supply of the adjacent population with timber, fuel, grass, or other forest produce; to meet the demands of railways, cities or cantonments ; to protect by forest growth hill sides and prevent destructive drainage; to grow or protect a high class of timber. The manner in which the reservation is likely to affect adjacent estates or population should also be noticed. To this end the map accompanying should show not only the lands which is proposed to reserve, but also the lands adjacent thereto, distinguishing inhabited sites, cultivation and waste. It is ordinarily difficult for an agricultural or pastoral population to modify their habits in conformity with novel demands of regulated forest management, and it is for the reporting officers to show either that the proposed reservation will not affect the conveniences of the adjacent population, or that sufficient necessity exists for restricting their conveniences.

The Commissioner, on receipt of the Collector's Disposal of report, will forward it to the Conservator of Forests for his the report. opinion, and, after receipt of that officer's reply, will submit the report to the Financial Commissioner with his recommendations.

Forest Settlement Procedure.

When a proposal to constitute a Reserved Forest Map. has been notified, and the Forest Settlement Officer has entered upon his duties and has issued the proclamation required by Section 6, his most immediate duty is to ascertain whether he has at his command a sufficiently accurate map of the land to be reserved, and if he has not, then to provide one, for which purpose Section 8 of the Act furnishes him with the necessary authority. Except for special reasons, the map should not be on a smaller scale than four inches to the mile. Its outer boundaries and the boundaries of all interior holdings should be carefully attested, and be compared with the existing records available in the District Record Office.

Investigation of claims.

23. In the meantime all claims preferred and statements of rights of which the existence Section 7 of the Act. is ascertained (whether from previous records or from local inquiry) should be put up in a file and be dealt with in the manner provided by the Act. Claims should be clearly set out, either by petition or by deposition, or in both ways. If rights are believed to exist, and the right-holders do not appear, these persons should be summoned and be examined with reference to their rights. Documents relied on should be filed in original, or, if copies are filed; they should be admitted only after comparison with the originals. Where previous records are referred to, the original records should be inspected, and certified extracts should be filed. If claims or rights are disputed, suitable issues should be framed, evidence heard, and findings be recorded thereon. In short, the Settlement Officer should remember that he is armed with the powers

of a Civil Court, and that his decision Section 8 (b) of the possesses a similar finality. At the same time separate files need not ordinarily be made up for each claim. Unless difficulties arise, it will be usually sufficient to deal with all claims and rights in three files according to the classification given in

the paragraph next following.

Three classes of claims.

In respect of the treatment of claims attention is directed to the following instructions:-

Chapter II of the Forest Act divides the claim with which a Forest Settlement Officer has to deal into three classes, and provides a different method of treatment for each class. The three classes are-

> (i) claims to public or private ways or water-courses;

(ii) claims to rights of pasture or to Sections 11 to 14. forest produce;

(iii) claims to other rights.

Public and 25. The Forest Settlement Officer into private ways and water-courses and water-record all public and private ways and water-courses existing at the time of his inquiries, and in this class of existing at the time of his inquiries, to use the water of wells, springs and streams situate inside the boundaries of the proposed reserve, for if the right to use such water exists it cannot be enjoyed unless a proper way of approach to the water is allowed. But though the Forest Settlement Officer is required to record all rights of this class, he has no authority to expropriate or commute them. His duty is limited to the drawing up of a clear record of them. Their future regulation is a matter for the Executive Government, under Section 24.

Special Auts.

26. The treatment of the 2nd class of claims, viz., Rights of pascelaims to rights of pasture or to forest produce, is the most ture or to forest produce. difficult part of the Settlement Officer's duty. If after the inquiry to which reference has been made in paragraph 6 above, he rejects a claim in whole or in part, he should be careful that his order contains all the particulars required by Section 12. If he admit a claim, he should proceed to record with as much completeness as is possible all the particulars required by Section 13.

Having made this record, it remains for the Forest Settlement Officer to secure by one of the three methods laid down in Section 14 of the Act the continued exercise of the rights so admitted. He may either transfer the right to another forest tract under the conditions stated in Section 14 (a); or, under the condition stated in Section 14 (b), he may exclude from the forest an area sufficient for the exercise of the rights established. Both of these methods possess obvious advantages, especially in the eyes of the right-belders, but it lies with the Forest Settlement Officer to take care that in resorting to them he does not burden any land with rights so extensive as to insure its ultimate deterioration. It is easy by a too ready resort to expedients of this nature to purchase the proper forest preservation of one forest area at the cost of the ultimate destruction of another forest area. The Forest Settlement Officer is under no necessity to sanction wasteful adjustments of this nature. Under Section 14 (c) he can record an order appointing the seasons at which, and the portions of forest in which, the rights shall be exercised, and he can also propose in his final report any rules which without restricting the rights admitted place appropriate safeguards on their exercise. In making arrangements of this nature, it is useful to bear in mind the necessity for providing that all areas burdened with rights shall be closed in rotation for reproduction. For instance, where a right of grazing can be sufficiently provided for in a hundred acres, it is expedient, if possible, to record the right in a larger area, subject to adequate conditions for securing the closing of the whole in rotation.

All this is to be done to the best of the Forest Settlement Officer's ability, and with due regard to the successful maintenance of the forest under reservation. Primarily the Government is not interested in extinguishing rights of pasture or to forest produce. But in thelast resort, and where really necessary in the interests entrusted to his charge, the Forest Settlement Officer has authority, under Section 15 of the Act, to expropriate these rights.

27. There remains the 3rd class of rights, which Other rights. includes all those not mentioned above. In respect of these the Legislature leaves no option to the Forest

Settlement Officer. He must either exclude from the forest the land on which these rights are claimed, or he must extinguish the rights. In this connection it should be remembered that, provided a given area of land is expressly excluded from the reserve, being clearly demarcated off, the mere fact that the reserved forest surrounds such land does not necessitate expropriation of the latter. No doubt such areas (commonly known as Chak Kháriji) often create difficulties in forest management, and, where this is the case, the Settlement Officer will act rightly in expropriating them. But in each instance the question is for his decision.

Expropriations.

28. In carrying out expropriations care should be taken to comply with the rules issued by Government for the guidance of Collectors in their proceedings under the Land Acquisition Act of 1870. For all proposed expropriations village statements should be prepared and filed as required by No. XVIII of the Rules given in Circular 54 above, and the award should be entered in the District Register (Rule XXXIX). If reductions in the Revenue Roll are necessitated by these expropriations, the Settlement Officer should prepare and forward to the Collector the statement prescribed by Rule XXX, and it will usually be convenient to him to do this at the same time as he makes his award.

Certain orders

28a. Under Section 16 of the Indian Forest Act, to be communi-cated to Forest 1878, an appeal can be lodged by a Forest Officer against any order passed by a Forest Settlement Officer under Sections 10, 11, 14 or 15. This appeal must be presented within 3 months after the date of the order. The Forest Settlement Officer after passing an order under any of these sections should at once send a copy to the local Forest Officer for communication to the Conservator of Forests.

Marking of boundaries.

As the settlement of the reserved forest proceeds. if its boundaries have not already been permanently marked out, it is the duty of the District Forest Officer to set up permanent pillars and to test the agreement of these pillars with the final record of the Forest Settlement Officer.

Final Record and Report.

Form of final record.

This final record will be prepared by the Forest Settlement Officer as soon as the decision of claims has progressed sufficiently. It should comprise for each forest separately demarcated, or, where the forest tract is of great size, for each convenient section thereof, (i) map, (ii) proceeding, (iii) final notification. Instructions as to the form and contents of these documents are appended, and no other paper should be added to this file, excepting only orders subsequently issued by the Local Government under Section 21 of the Act.

31. All claims having been disposed of, and the above Form and record having been completed, it will then only remain report. for the Forest Settlement Officer to move the Local Government to issue the notification contemplated by Section 19. It is necessary that the Local Government should, before taking this step, be informed of the nature of the proceedings to which its final sanction is desired. To this end the Forest Settlement Officer should draw up a brief report stating, in addition to the information required by clauses (a), (b) and (c) of Section 19 of the Act. the general result of his proceedings. This report should be written by way of continuation of the preliminary report submitted under paragraph 1 of this Circular, and need not repeat matters already sufficiently explained therein. No exact form is prescribed for the report. What is required is a brief summary of so much of the proceedings as has not alreedy been reported, and of such a nature as to satisfy the Local Government that these proceedings can appropriately be confirmed. It should notice specially the matters referred to in paragraphs 9 and 10 above, and also the extent to which expropriations (by agreement or by award) have been resorted to, and the cost and other results of such expropriations. It should be accompanied

See Cir. No. 17 F of 28th July 1885, from Government of India Home Department.

by a draft Notification for issue, under Section 19 of the Act, by a map showing the limits of the forest as finally settled on the scale, and with the

other details, required by paragraphs 1, 3 and 5 above, and also by an English abstract of the information given under heads V and VI of the proceeding prescribed by paragraphs 1 and 3 of Appendix I. This abstract should be drawn up with some care, for it is intended to serve as a convenient guide to the officers by whom the forest will be managed. If expropriations have been made, an abstract statement, in the form prescribed by Rule XXX in Circular No. 54, Land Acquisition, should also be added.

32. The report should be addressed to the Commis-Disposal of sioner of the Division, but it should be forwarded, unless the tale report. Collector is himself the Forest Settlement Officer, through the Collector, who is required to add to it both his own opinion and that of the District Forest Officer. The Commissioner before forwarding the report to the Financial Commissioner will proceed as directed in paragraph 4 of this Circular.

- 33. The final record (paragraph 30) should not be Disposal forwarded to the Commissioner, but should be deposited in cord. the District Record Office at the same time as the final report These records will be permanently preserved.
- 34. The files of claims (paragraph 23) will also be Preservation deposited in the District Record Office, and Part A. of these files should also be preserved permanently.

Special proposals.

Forest Settle-

35. The preceding instructions relate to the necessary ment Officer should consider procedure prescribed under Chapter II of the Indian der the effect Forest Act when it is proposed or resolved to constitute a on usages and reserved forest. In carrying out this procedure a Forest submit special proposals if neproposals if nepropo ing, settling and recording rights actually existing, and providing for their exercise and enjoyment in the manner prescribed in the Act. But much more than this is required to enable the Local Government to judge whether, after the events mentioned in Section 19 of the Act have occurred, it is or is not expedient to issue a notification under that section declaring the area to be a reserved forest. result of the procedure of the Forest Act, when rights have been recorded and maintained, is to impose great restrictions on their exercise and to materially alter the previous usages of the people. To such changes, as already observed, the people are slow to accommodate themselves, and it is therefore incumbent on the Government to satisfy itself as to the probable effect which the reservation of the area and its strict management as a reserve will have upon the requirements of the neighbourhood and habits of the people. This can best be ascertained by the Forest Settlement Officer in the course of his inquiries for the settlement of rights. If not ascertained and reported on by him, it would have to be separately enquired into and reported on by the Collector or other Revenue Officer, which would only cause delay and additional expense. In addition, therefore, to having his record of rights in strict accordance with the Act, the Forest Settlement Officer should in a separate proceeding record his opinion on the above points. If, on regarding his work from this point of view, he is of opinion that the Government ought to make certain concessions beyond what has been awarded under the strict letter of the law, it is his duty to frame recommendations accordingly, and to submit them either in a special report or as an appendix to his final report required by paragraph No. 31.

of recommendamade.

36. The recommendations would usually deal with tion usually two classes of cases, viz., those arising out of (1) the use of forest produce permitted as a matter of ordinary convenience in the absence of any strict management, but not supported by any clear right established by adverse enjoyment; and (2) the prospective wants of village communities or of individuals, whether members of village communities or not.

Use of Forest produce.

37. As regards the 1st class it is desirable to avoid, on the one hand, embarrassment to Government by hastily granting unduly liberal concessions, which must ultimately be withdrawn in the interests of sound forest management; and, on the other hand, serious popular discontent by the harsh, illiberal, or undue restriction of usages which contribute to the comfort and convenience of the adjacent population. The aim should usually be some executive arrangement giving no ground for any substantial grievance, and so carefully guarded as not to infringe the recognized principles of forest management, nor to suggest claims that cannot legally be sustained.

- 38. The cases of the 2nd class are amongst the most Prospective difficult of any which occur in the course of a forest settle-neighbourment. While it has been determined that the Forest Act does not justify the Forest Settlement Officer, as such, in providing for the prospective wants of non-existing settlers or of a future and possibly more numerous generation, it is nevertheless pointed out that he might have to take into account prospective wants in particular cases, as when claimant had established a right of such a nature that it would probably in course of time entitle him to larger benefits from a forest than he was entitled to at the time of settlement. It is to be expected that in practice many intermediate cases will arise in which the Forest Settlement Officer will rightly entertain doubts as to what should be done under the Forest Act, and what by order of Government outside the Act and by way of executive arrangement. It will be the safest plan to refer by an intermediate report for the special orders of Government (1) such doubtful cases, (2) any cases in which the results of a strict adherence to the procedure of the Forest Act would apparently conflict with some local popular custom, and (3) any cases in which claims are advanced or arrangements seem advisable not only for the present, but for the prospective population of any village or tract.
- 39. On receipt from a Forest Settlement Officer of Reasonable any intermediate or final report of the nature required of the people by these instructions, the Collector (when not himself the and desirability of executive Forest Settlement Officer) and the Commissioner of the orders to be Division will pay special attention to the questions how far the awards under the Act adequately provide for the reasonable requirements of the people, and what, if any, executive arrangements, beyond the scope of those awards, it would be expedient or equitable to make in order to meet those requirements.

40. The orders passed by Government on special orders on proposals submitted under paragraphs 35 to 39 of this special propo-Circular should be briefly stated in the final record (see ticed in record Appendix b), and, if passed before submission of the final Appendix b), and, if passed before submission of the final report, should be recapitulated therein.

Proce dur e when Reservation appears undesirable.

41. If in any case a Forest Settlement Officer in the course of his inquiries ascertains that difficulties and objections exist, which render the completion of the reservation probably undesirable, he should stay proceedings and submit a report through the Collector. This report will be dealt with by the Commissioner in the same manner as directed in paragraph 21 of this Circular for the original report.

Conclusion.

Completion of the record.

42. The attention of Collectors is directed to paragraphs 3 (vii) and 4 of the appended instructions concerning the record. The duty of completing the record by the addition of a copy of the final notification will ordinarily fall to the Collector. And if before or about the time of issuing the final notification any instructions of the nature contemplated in paragraphs 18 to 24 have been issued by Government, which the Forest Settlement Officer has not already incorporated into head VII of the proceeding, it is the duty of the Collector to add them.

Appendix I.

Instructions as to the form and contents of final Records prepared by Forest Settlement Officers for Reserved Forests.

The final record shall consist of a map, a proceeding, and a copy of the final notification issued under Section 19 of the Act.

- 2. The map shall not usually be on a smaller scale than 4 inches to the mile. It shall show distinctly boundary pillars, permanent survey marks and physical features so far as may be convenient. The direct distance between each pair of boundary pillars shall, wherever possible, be chained and recorded on the map. The map shall also distinguish by interior boundary lines and survey numbers—
 - (i). Areas surrounded by the forest, but excluded from it (Chak Khariji).
 - (ii). Areas from which rights have been expropriated or in which they have been maintained, or in which claims have been rejected in their entirety.
 - (iii). Public and private ways, water-courses, springs and watering-places.
 - 3. The proceeding shall contain the following information :-
 - (i). It shall quote the number and date of the notification issued under Section 4 of the Act, and give the contents of the notification, and the name of the Forest Settlement Officer appointed thereunder.
 - (ii). It shall give a list of all areas (Chaks Khariji) surrounded by the forest boundaries but excluded from the forest, thus—

No. on map.	Area.	Village to which it appertains.
to emelio le source occide selecte and the express proper throme was first drame soon	in de la	

(iii). It shall give an abbreviated list of all claims rejected in entirety under Sections 10 and 11 of the Forest Act, thus—

(iv). Also a list of all rights expropriated, whether expropriated under Section Section 15, thus— AREA FROM WHICH EXPROPRIATED. Persons expropriated (names with description.) Short abstance (names with description.) (v). It shall describe the rights to pasturage and rights to forest produce admitted Forest Settlement Officer under Section 11 of the Act, and the manner in he has, under Sections 13 and 14, directed that those rights shall be herexercised, recording them in a schedule in the following form: AREA IN WHICH AWARDED. AREA IN WHICH AWARDED. Nature of rights with full detail of all matters to whom rights have been awarded. AREA IN WHICH AWARDED. Nature of rights with full detail of all matters covered by Section 13 of short light for the receiver of the light full detail of the light full lig		AREA IN WHI	CH CLAIMED.		
Area from which expropriated. No. on map. Area. Persons expropriated ated (names with description.) Short abstandard award area. (v). It shall describe the rights to pasturage and rights to forest produce admitted award award area. Area. Area. Persons expropriated award (names with description.) Short abstandard award award award (names with description.) Area. No. on map. Area. Nature of rights with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 13 of the with full detail of all matters covered by Section 14 of the Act for full detail of the with full detail of all matters covered by Section 14 of the Act for full detail of the with full detail of all matters covered by Section 14 of the Act for full detail of the Act for full detail of all matters covered by Section 14 of the Act for full detail of all matters covered by Section 14 of the Act for full detail of all matters covered by Section 14 of the Act for full detail	ription of right claimed.		Area.	(name with des-	Short abstract of order rejecting the claim.
AREA FROM WHICH EXPROPRIATED. Persons expropriated description of right expropriated. No. on map. Area. Persons expropriated description.) Short abstraward award Short abstraward Area. Persons expropriated description.) Short abstraward Area. Area. No. on map. Area. Persons expropriated description.) Short abstraward Area. Short abstraward Award Area. Nature of rights with full detail of all matters covered by Section 13 of the Act for full waters awarded. No. on map. Area. No. on map. Area. No. on map. Area. Area. No. on map. Area. Persons expropriated. Short abstraward Award Area. Orders issuer section 13 of the Act for full waters covered by Section 13 of the Act for full waters awarded.					
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(v). It shall describe the rights to pasturage and rights to forest produce admitted Forest Settlement Officer under Section 11 of the Act, and the manner in he has, under Sections 13 and 14, directed that those rights shall be he exercised, recording them in a schedule in the following form: AREA IN WHICH AWARDED. AREA IN WHICH AWARDED. AREA IN WHICH AWARDED. No on man, Area. Nature of rights with full detail of all matters covered by Section 13 of the	Section 15, thus—	Area fro	M WHICH		er Section 10
(v). It shall describe the rights to pasturage and rights to forest produce admitted forest Settlement Officer under Section 11 of the Act, and the manner in he has, under Sections 13 and 14, directed that those rights shall be here exercised, recording them in a schedule in the following form: AREA IN WHICH AWARDED. AREA IN WHICH AWARDED. AREA IN WHICH AWARDED. No. on man, Area. No. on man, Area. No. on man, Area.	tion of right expropriated.	No. on map.	Area.	ated (names with description.)	award.
Forest Settlement Officer under Section 11 of the Act, and the manner in he has, under Sections 13 and 14, directed that those rights shall be here exercised, recording them in a schedule in the following form: AREA IN WHICH AWARDED. AWARDED. No. on man. Area. Nature of rights with full detail of all matters covered by Section the Act for the Act for the section 13 of the		Attorne hade	laboret dit son		and the same of th
to whom rights have been awarded. No. on man. Area. Of an inatters covered by Section 13 of the these rights are the section 13 of the the section 14 of the section 14 of the the section 14 o	Forest Settlement Offic he has, under Sections exercised, recording the	er under Sec s 13 and 14, em in a sched	tion 11 of t directed th ule in the fol which	he Act, and the lat those rights slowing form: Nature of rights with full detail	manner in which
dine the majorite of the same and sold and some state of the same				covered by Sec- tion 13 of the	the Act for the future exercise these rights.
	whom rights have been awarded.	No. on map.	Area.	in anti-anti-	
	whom rights have been awarded.	No. on map.	Area.	The Control of the Co	

(vi). It shall describe existing rights of way, public or private, and existing water-courses, also springs and watering-places to which any persons have access, arranging them in schedule, thus—

	AREA IN WHICH	I EXERCISED.	
Nature of rights.	No. on map.	Area.	By whom or how used.
6			9
			0

and shall declare that these rights will in future be subject to regulation as provided in Section 24 of the Forest Act.

- (vii). A brief résumé shall be given of any special reports submitted to Government under paragraphs 36 to 41 of this Circular, and of the orders passed thereon. This résumé shall be in sufficient detail to guide both Revenue and Forest officials and also parties interested in these reports. Copies of the reports themselves should not be given to applicants; and any notice of opinions expressed by the reporting officers, but not approved by Government, should be excluded.
- 4. When the final notification issues a copy and translation thereof shall be added to the record. This copy shall be endorsed with a report stating the date on which and the villages in which a translation has been published, as required by Section 20 of Act.
- 5. The records shall be drawn up in the Vernacular language used in land revenue proceedings, and the survey shall be made on the land measure used in the land revenue record of the district in which the forest is situate.

Note.—In the above instructions the words names with description mean name, father's name, caste, or tribe, and residence. If the entry is in favor of a whole village, it may be so stated, names of individuals being omitted.

C.—PROCEEDINGS UNDER SECTION 67 OF THE INDIAN FOREST ACT.

Procedure in compounding offences.

43. Proceedings taken by Forest Officers under Sec- Cir. 60, 1886. tion 67 of the Indian Forest Act, 1878, must be regulated in accordance with the following instructions which have the sanction of the Punjab Government.

Forest Officer empowered to compound,

Punjab Government No. 532, dated Sub-Assistant Conservators of Forests, 8th December 1879. When in charge of Forest Divisions, are empowered to make certain compositions, in accordance with the terms of Section 67 of the Indian Forest Act, with persons who are reasonably suspected of having committed a forest offence.

Personal communic a tion generally, but as those conferred by Section 67 should be exercised in pernot always advisable.

45. It is obvious that, as a general rule, powers such generally, but as those conferred by Section 67 should be exercised in pernot always advisable. it should only rarely be necessary to proceed on written reports of subordinates, and in the absence of the person . offering the composition. At the same time when the amount of damage done is insignificant, if it is necessary to take compensation at all, it would be manifestly inequitable to drag a herdsman a long distance in order to make a petty payment of a rupee or two to the Forest Officer. In all such cases in which Forest Officers accept compositions under Section 67, otherwise than in personal communication with the person offering the composition, this circumstance and the reason for it shall be noted in the register prescribed by paragraph 49 below.

46. Collectors and Forest Officers should bear in mind Reasonable that the mere fact that cattle have trespassed in reserve caused by mere forests does not by itself constitute a reasonable suspicion of trespass. the commission of a Forest offence. In addition to the fact of the trespass there must be reasonable grounds to suspect that it was occasioned or permitted by the person offering the composition. When accepting a composition the Forest Officer should record in column 4 of register appended what these grounds are in the particular case.

It is also necessary to remember that composition. Composition to be paid is by way of compensation for any damage which tion, not a fine. may have been committed, and not by way of a fine. The damage should, therefore, be fairly estimated by the Forest Officer on facts brought to his notice, and should not be assumed as probable. And if, with reference to the circumstances of any case, the Forest Officer considers that a composition restricted in this manner will not be suitable, he should bring the case before the Magistrate for prosecution.

48. At the same time as a Forest Officer compounds Release of an offence, he may release on payment of its value any property seized under the authority of Section 52. The value demanded for such property should be fairly estimated. the Forest Officer is unwilling to release the property seized, it will usually be best to refrain from compounding the offence, for the refusal to release the property seized necessitates a reference of the case to the Magistrate.

49. Records of proceedings preliminary to a demand Record of for compensation should be made as brief and informal as possible. Every officer empowered under Section 67 of the Act should keep a register in the form appended, in which he will enter in his own hand, as they occur, the cases dealt with under that Section -only those cases need be entered in which a composition is actually paid. .

Form of Register referred to in paragraph 49.

1	2	3	4	5	6	7	8	9
	ot of	was	e and offence		Composi	TION PAID.		800
Serial No.	Name and description offender.	Forest in which offence committed.	of offence caused by off thereof. roperty seized.		account of used by offend	On account of value of property seized and released.	Date of payment.	Signature of compounding Officer.
					Anna.		1800 1800 1800	

D.—REALIZATION OF FOREST INCOME.

Cir. XV, 1879,

Arrears how recovered.

Under Section 81 of the Indian Forest Act (VII of 1878) all Forest Income is, if not paid when due, recoverable as if it were an arrear of land revenue. manner in which arrears of land revenue are recoverable is described in Chapter VI of the Land Revenue Act (XVII of 1887).

Petty per-

51. Petty permits issued by Forest Officers are ordinarily paid for in cash before hand, so that arrears cannot ordinarily accrue in respect of them.

Chief items of revenue re-Collectors.

- The chief items of Forest Revenue realizable 52. alized through through Collectors are-
 - 1. Grazing leases.
 - Leases to collect sajji, main, gulkesu, kankar and any similar articles of miscellaneous Forest produce.
 - 3. Price of fuel sold.
 - 4. Price of timber sold.

The last two items are usually collected by Forest Officers direct, but occasions may arise when the assistance of the Collector is necessary for their recovery, and in such cases the present instructions are applicable.

Lease when given out.

Leases for grazing in rakhs under the Forest Department must always be sold at the Collector's Office in communication with him; but in special cases they may be sold at the Tahsil, under such arrangements as may be agreed upon between the Collector and the Forest Officer.

Security must always be taken from purchasers security of of leases, and such security must be verified by the Collector before the lessee is put in possession. When the lessee's security has been verified, and his deposit (if required) has been paid, he shall be furnished with a "patta" stating the terms of the lease, signed by the Collector or the Forest Officer, and a list of all pattas issued shall be kept up in the District Office.

The Forest Officer will send in to the Deputy Bemand Statement. Commissioner a Demand Statement in the annexed form, showing the details of Forest revenue due for the year and realizable through the Collector. Should any further items arise during the year, they may be reported to the Deputy Commissioner in supplementary Demand Statements in the same form.

All objections to the amount demanded will be referred by the Collector to the Forest Officer.

A.—Demand Statement of Forest Revenue for the year

18 .

Serial No.	Name of con- tractor, permit holder,&c., &c., with caste, father's name and residence, &c.	Name and situation of rakh or forest.	Area over which the permit extends.	Detail of demand.	Total demand of the year.	Detail of instalments, amount, and date when due.	REMARKS.
	+ 10 ex la						
					la aniel	Access 4	
					1 22 5 2024	10000	

56. In certain cases, as in Mooltan and Montgomery, where Forthe grazing income of the Forest Department consists of a ment gets and the second secon share of the tirni of the district, proportioned to the area share tirni. of grazing land under the Forest Department. In such cases the management is vested in the Deputy Commissioner, and no Demand Statement need be sent in by the Forest Officer.

57. Collectors will furnish Forest Officers with a collection monthly statement of demands, collections, and balances of Statements. Forest Revenue in the annexed form.

B.—Statement showing the Nemand, Collections and Balances of Forest Revenue required to be realized by the Collector in the District of _______ for the month of

	DEMAND.		COLLECTIONS.)	BALANCES			
For current year.	Balance of previous year.	Total.	In previous months of current year.	In present mouth.	Te:al.	Of previous year.	Of current year.	Total.	Remarks explanatory of Balances.	
D (\$ # 1 109:a	n 1 11		12 m - 所 12 m - 所	t to to the			0			
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	1000	00/1	lez (e)		Minger Marie	940 - E		Q	RE E	

Collector's Office, The 18 .

Collector.

Remission of Balances.

58. It has been ruled by Government that, in the cir. 31, 1883. disposal of unrealized balances of such revenue, the rules contained in Circular No. 35 for the treatment of balances of Miscellaneous Revenue shall apply, and this course must for the future be followed. It may be noted that under those rules Commissioners are competent to remit unrecoverable balances.

Before, however, recommending remissions of such Forest Revenue, the Collector should communicate with the Divisional Forest Officer, in order that he may have an opportunity of expressing his opinion upon the proposals made.

Annual grazing leases.

59. As noted in para. 52 of Circular 35 annual grazing leases, where it is usual to grant such leases, should be sold at the commencement of the rains.

E .- ALIENATION OF GOVERNMENT LANDS.

Rules under revision.

60. The rules on the subject of the alienation of Government lands by lease, sale or otherwise are under revision, and will be published separately when ready.

No. 57.—Court of Wards.

PUNJAB LAWS ACT (IV of 1872).

A .- Management of Estates.

Those disqualified proprietors only can be brought within the jurisdiction of the Court of Wards who are en-

Under the Punjab Laws Act (No. IV of 1872) each Bark. Dir. Collector is Court of Wards for his own district, subject to wards. Coll., para. the control of the Commissioner and Financial Commissioner.

Jurisdiction

titled by inheritance, either alone or jointly with other disqualified proprietors, to any beneficial interest in an estate paying revenue to Government or to any assignment of Land revenue.* It is discretional with the Court to take charge of or administer the property of such proprietors, and it rests with it to inquire into and determine questions affecting its jurisdiction, subject to appeal to the

Cir. 5, 1890.

Commissioner on the ground that the disqualification does not exist. The principles laid down by the Punjab Government for dealing with applications from indebted landholders to have their estates taken under the Court of Wards or to be granted loans by Government will be found in the correspondence given in Appendix A, and should be strictly Dir. adhered to. The jurisdiction extends to the care and educaparas. tion of the proprietors made subject thereto, as well as to the management of their property, and the Local Government

has made rules under Section 38 of the Act, to regulate its These rules will be found in Appendix B.

2. In 1872 the Secretary to the Punjab Government, Management in forwarding the North-Western Provinces Revenue Re- funds. port for 1870-71 to the Financial Commissioner, drew his attention to paras. 37 and 38 of the remarks of the Lieutenant Governor, North-Western Provinces, stating that the Lieutentant-Governor of the Punjab, generally concurs in the views expressed. In the passage referred to, the Hon'ble the Lieutenant-Governor of the North-Western Provinces noticed two dangers into which District Officers might fall in the management of the estates of Wards of Government. One was "the tendency to save up money, either in cash or in Government paper, so as to make a purse for the Ward, which he had every temptation to squander when he becomes of age." "The object," he remarked, "which a Collector should keep in view in administering an estate, should be the improvement of the estate by adding to the comfort and bettering the condition of the ryots, by digging wells and tanks, making embankments or drains, or whatever will increase the

^{*} Act IV of 1872, Section 35.

³⁵ and 37.

value of the land and the security of the crops, and the prosperity of the tenantry. These estates should be our model farms, and the higher cultivation, the greater appearance of comfort, the trim villages, and the skilful utilization of natural advantages, should testify to the people what the effects of an enlightened management can be."

avoided.

3. "The other danger, and the more important one ings with ten- of the two," was "lest Collectors should use their powerful position (combining the authority both of District Officer and of proprietor) in enhancing rents unduly, even to the pitch of rack-renting. To the official manager the kindly ancestral relations which exist between the proprietor and the cultivator (and which are testified to by the favored rents at which every where certain cultivators are found to sit) are unknown, and there is a tendency to reduce all to a uniform level, and to abolish privileges which the proprietor himself would wish to conserve. Not only may odium be gratuitously incurred by the Government, to whose action the rack-renting would be directly ascribed, but actual injustice may be the result of insisting too rigorously on legal right."

> The following instructions are prescribed, by desire of cir. 2. 1884. Government, for the guidance of Collectors and other officers in their dealings with the lessees and tenants of lands owned by Government, or managed by the Courts of Wards :-

> > some new tenant.

No tenant of such lands who cultivates his holding satisfactorily, pays his rent with regularity, BOLLYTE CALL THE STREET and otherwise fulfils the conditions of his lease, should be disturbed merely to make room for

> (b) If the lease have expired, or the rent be raised, the option of renewal of the lease or of payment of the higher rent, should be given to the tenant in occupation, who, other things being equal, should always be preferred to a new applicant for the lease.

When it is proposed to raise the rent of such . (c) land, the grounds for doing this should be placed on record briefly but clearly, and should be explained to the tenants concerned.

(d) It is the duty of officers in charge of such lands to see that fair claims of this nature are asserted from time to time. But this should always be done with due care and moderation; rents' should not be arbitrarily raised, and the practice of putting leases up to auction, or other forms of competition, should never be resorted to.

- (e) When the time comes to renew a lease, the officer in charge of the land should fix, a fair rent with reference to the letting value of land similarly circumstanced in the neighbourhood, and should offer it at the rate so fixed to the old tenant, and only on his refusal should it be offered to others.
- The provisions of the Tenancy Act, on the (f)subject of tenants' claims to compensation on account of improvements, where applicable, should always be carefully observed.

In issuing these rules the object of Government is to ensure fair and considerate treatment for its tenants, and to render impossible the recurrence of harsh and arbitrary proceedings. As one of the largest and, from its position, the most influential landholder in this country, it is clearly incumbent on the Government to set a good example in this respect to others, and it will always insist on the observance by its officers of the principles laid down for their guidance in such matters by recent legislation.

Cir. 34, 1880.

The entire income and expenditure of the Wards' Stationery. rate are included in the Provincial Services Budget. Collector who has Wards' estates under his management may expend on stationery a sum not exceeding Rs. 2 a month chargeable to "Wards' Rate Cess." If anything over Rs. 2 a month is required, special sanction must be applied for.

Cir. 17, 1879.

5. Monthly bills for the salaries of office establish- Salaries of ment paid from Wards' Rate may be paid on the authority lishment. of the Collector, provided they are in accordance with the scale laid down by the Financial Commissioner.

Cir. 15, 1875.

6. Under the provisions of Act IX of 1875, Wards Wards attaining majority. of Court attain their majority at the age of 21.

Section 14 of Act No. XL of 1858 provides for the case of several Wards of one estate attaining their respective majorities at different times.

B .- Education of Wards.

Cir. XXII,

7. All Wards should be carefully educated. As a Place of edusupplement to the statement furnished each year by the Collectors showing the condition of the Ward's estate, a short account of the Ward's personal history, stating where he is being educated, should be given. As a rule, private tuition is not attended with such good results as training in Government Schools. It is therefore most

desirable that Collectors should use their influence towards having the Wards under their charge sent to some Governmert School, or to the Aitchison College, unless where really satisfactory arrangements can be made for their private tuition. The pecuniary means of the Wards will sometimes present an obstacle to the latter course, and the former may not always be feasible; in such cases the Deputy Commissioner must hold himself directly responsible for the training afforded.

Supervision of education.

8. Arrangements have been made as follows for the Cir. 32 1894.

joint supervision by District and Educa-Director, Public tional Officers of the education of Wards Instruction, to Juof Court. Each Collector should send nior Secy. to Finl. Commr. No. direct to the Inspector of Schools in June. 24th April 1884. an annual statement of all Wards over seven years of age that are under his charge, showing the name, age and residence of each, and the school at which he is being educated, or, if not at school, the means provided for his instruction.

Examination.

9. Such of the Wards as are attending Government or Aided schools, which will ordinarily include all who attend school at all, should be examined with the other pupils; and the Inspector is directed to pay special attention at all examinations to the progress made by Wards of Court.

Wards educated at home.

10. The case of Wards receiving instruction at home is more difficult. The Collector is held responsible that a properly qualified teacher is provided; but he should consult the Inspector of Schools on the subject. And the most convenient way of testing the results will probably be for the Ward and his teacher to be directed to attend upon the Inspector at the periodical examinations of the High School nearest to the residence of the Ward, due notice being given of the dates by the Inspector to the Collector. The Ward will then be examined together with the pupils of the schools; while the Inspector will be able to point out to the teacher any defects he might have observed in his tuition as tested by results.

their reports.

11. In submitting their annual report on the schools Inspectors to 11. In submitting their annual report on the schools note education of each district, copies of which are communicated to Collectors through Commissioners, Inspectors are instructed to devote a special section to the education of such Wards of Court as may be under instruction in the district, stating what progress had been made during the year, and making any suggestions that they may deem advisable, remembering always that the object to be borne in mind, is not to make the Ward a scholar, so much as to give him a sound and broad education.

12. Some Wards are doubtless of a social standing special ar which would render it inadvisable that they should be examined together with the pupils of a public school. But such youths would generally attend the Aitchison College, Lahore; and the exceptions will be so few that they may conveniently be left to be dealt with as they arise. Any special arrangement thought to be necessary can be reported by the Collector and the Inspector of Schools in communication.

Cir. 9, 1887.

13. Under the authority given by Rule 14 of the scale of fees. Rules issued by Government under Section 38 of the Punjab Laws Act, and in supersession of the orders contained in letter No. 2992 of 4th June 1877, to the Commissioner, Umballa, in which the scale of fees charged for tuition at the Wards' School, Umballa, now absorbed into the Aitchison College, was fixed by the Financial Commissioner at 12 per cent. on the income of the estate, the Financial Commissioner has decided that fees according to the following scale shall be paid by Wards of Court while under education at the Aitchison College-

Where the income of the Ward's estate does not exceed Rs. 10,000, 12 per cent.

Where the income exceeds Rs. 10,000, but does not exceed Rs. 20,000-

> On Rs. 10,000 ... 12 per cent.

On the remainder

Where the income of the estate exceeds Rs. 20,000-

12 per cent. On Rs. 10,000

On the next Rs. 10,000

On the remainder up to a maximum of Rs. 3,000.

Appendix A.

Correspondence regarding application from indebted Land-holders to have their Estates taken under the Court of Wards or to be granted Loans by Government.

Extract from paragraph 2 of Punjab Government No. 1646 of 22nd June 1885, to the address of the Junior Secretary to the Financial Commissioner, Punjab.

It will be observed that, so far as the law is concerned, there is nothing to prevent the free application of Section 35, clause (g), of the Punjab Laws Act; but, while admitting that such application might be the means of saving families of influence, the Lieutenant-Governor thinks that the provisions of the law in question should not be resorted to unless there is some important interest, revenue, political or other, to be served in the particular case

Circular No. 1—16, dated 14th January 1888.
From—C. L. TUPPER, Esquire, Offg. Secretary to Government, Punjab, To—All Commissioners and Deputy Commissioners in the Punjab.

- I AM designed by the Lieutenant-Governor to communicate the following remarks on the subject of granting loans to Jágirdárs and other leading men to enable them to extricate themselves from debt.
- 2. These loans, in the opinion of Mr. Lyall, tend to encourage extravagance, by greatly diminishing the fear of utter rain and by greatly improving the credit of the recipient in the market. In this way they do harm, not only to the individual, but also to the class. It should, therefore, be understood that Government does not favor the system except in very special cases.
- 3. More objectionable still is the grant of a second loan to a family which, having once obtained one, has again, without some really valid excuse, got into debt. In fact, the Lieutenant Governor wishes to lay down the principal that such second loans should not be made, exception being admitted only in the case of men of most exceptional present merit and usefulness.
- 4. Further, the Lieutenant-Governor is pleased to direct, with the approval of the Governor-General in Council, that no proposals for the grant of loans shall be entertained or even discussed with indebted chiefs of notable unless the preliminary sanction of Government shall first have been obtained.

Endorsement by the Punjab Government. No. 17, dated 14th January 1888.

Copy forwarded to Senior Secretary to the Financial Commissioner, Punjab, for the information and guidance of the Financial Commissioner.

Copy of a letter No. 620, dated 25th November 1889, from H. C. Fanshawe, Esquire, Officiating Secretary to Government, Punjab and its Dependencies, to D. C. Johnstone, Esquire, Junior Secretary to Financial Commissioner, Punjab.

In continuation of paragraph 4 of my letter No. 313, dated 5th June 1889, I am directed to address you on the subject of the intervention of the Court of Wards under Section 35 (g) of the Punjab Laws Act, 1872, and the entertainment of applications of persons desirous to be declared under that section incapable of managing their own estates.

- 2. The principles on which applications of the kind are to be decided were laid down by Sir C. Aitchison in paragraph 2 of Mr. Tupper's letter No. 1646, dated 22nd June 1885, where it was stated that the provisions of Section 35 (g) are not to be resorted to unless there is some important interest, revenue, political or other, to be served in the particular case, and this view was endorsed by Sir James Lyall in Mr. Young's letter No. 1121, dated 2nd June 1887, and in His Honor's Review of the Revenue Administration Report for the year 1886-87.
- 3. But it often happens that the provisions of the law contained in Section 35 (g) of the Punjab Laws Act are taken advantage of by embarrassed land-owners and notables, who in seeking the assistance of the Court of Wards are possessed with a hope that the re-establishment of their affairs may be expedited by the grant of a Government loan. In many such cases the estate is so hopelessly involved as to render the grant of a loan the sole expedient to avert ultimate ruin, and to the adoption of this expedient Government in a great measure stands committed by its action in undertaking through the Court of Wards the management of the estate. In regard to the granting of loans to Jágírdárs and other leading men to enable them to extricate themselves from debt, the policy of Government was explained in the Circular of the Punjab Government, No. 1 of 14th January 1888, where it was observed that such loans, in His Honor's opinion, tend to encourage extravagance by greatly diminishing the fear of utter ruin and by greatly improving the credit of the recipient in the market; and it was directed in that Circular that no proposals for the grant of loans should be entertained or even dicussed in any formal way with indebted Chiefs unless the preliminary sanction of Government shall first have been obtained. The Lieutentant-Governor has now come to the conclusion that a similar procedure should be laid down in regard to applica-tions made by persons wishing to be declared incapable of managing their own estates, because, as above explained, the acceptance of such applications frequently commits Government to the grant of loans similar in character and attended with the same evil consequences as are mentioned in the Circular of January 1888. I am accordingly to request that Deputy Commissioners may be instructed not to entertain or formally discuss with the persons concerned applications for the intervention of the Court of Wards in cases of the kind referred to in this letter without the preliminary sanction of the Commissioner first obtained, and that, if in any such case, ultimate resort to a Government loan seems propable, reference should be made to Government for decision as to whether the political or other considerations involved are of such special importance as to admit of an exception being made to the general rule of policy applicable to these cases.

Appendix B.

Punjab Government Resolution No. 1122 of the 23rd July 1873.

The following Rules prescribing the manner in which, and the agents by woom, the jurisdiction of the Court of Wards shall be exercised in respect to the care and education, and the management of the property of the persons subject thereto, have been made by the Hon'ble the Lieutenant-Governor, under Section 38 of the Punjab Laws Act, 1872, and are herewith published for general information.

Rules under Section 38 of the Punjab Laws Act, 1872, for the care and education, and the management of the properties of persons subject to the Court of Wards.

When any person is brought under the superintendence of the Court of Wards, the Deputy Commissioner shall draw out a schenge providing for the management Scheme for management of of the property, and, where necessary, for the guardianship and educathe property, &c. tion of the wards. The scheme shall state in what manner the ward is disqualified for the management of his property, the particulars of his beneficial interests in land or the revenue of land, his moveable property, the person who is fitted to be manager of his affairs, the person, if any, whom it is proposed to appoint guardian of his person, and, in case of a testamentary appointment of guardian, whether there is any objection to the confirmation of such appointment, the estimated annual income and expenditure, and the manner in which it is proposed to dispose of the assets of the estate.

Sanction required for the

Guardian not necessary for adult and competent female.

Restrictions on appointment of guardian.

Appointment by will subject to confirmation.

Remuneration of guardian when necessary.

of Offices manager and guardian may be united.

Certain property entrust-ed to the guardian, and expenditure incurred through

Accounts and liabilities of guardian.

of female Education minors.

Responsibility of guardian for education of male minors.

Control of education of Commissioner, of education by Commissioner, ar-Deputy rangements being reported

2. The scheme shall be submitted to the Commissioner of the Division, who shall forward it, with his recommendation, to the Financial Commissioner, and the Commissioner and Deputy Commissioner shall be guided by the orders of the Financial Commissioner in regard to it.

When the ward is an adult female of sound mind, who is competent to receive and disburse the amount fixed for her mainte-

nance, no guardian of her person need be appointed.

4. The legal heir, or other person interested in outliving the ward or to whom the inheritance might descend, shall not be appointed guardian of the ward's person, and the guardian of a female minor shall be a female.

The appointment of guardian by the will of the ancestor of the ward, if in accordance with the above rule, shall be subject to the confirmation of the Financial Commissioner.

6. If no relative or friend of the ward is available for the gratuitous discharge of the duty of guardian of the person, a sufficient remuneration shall be provided from the assets.

7. The manager of the property, if eligible under the preceding rules, may also be appointed guardian of the person of the ward.

When the guardian is not also manager of the property, he shall have charge of the premises in which the ward is to reside and all moveable property requisite for his use, and the manager shall pay to him the amount fixed for the maintenance of the ward, the members of his family and his personal attendants.

> 9. The guardian shall be bound to account to the Deputy Commissioner for his receipts and disbursements and for any property

with which he is entrusted as guardian.

10. The guardian of a female minor shall arrange, under the orders of the Deputy Commissioner, for a suitable education of the ward when she arrives at an age for instruction, if proper arrangements can be made.

11. The guardian of a male minor shall arrange, under the orders of the Deputy Commissioner, for his education, unless the minor is removed by order of the Deputy Commissioner from residence with his guardian to be placed

at any school or institution.*

12. When a male minor has completed his sixth year, the control of his education shall vest in the Deputy Commissioner of the District, who shall report the arrangements which he proposes for giving the minor an education suitable to his condition in life, and such as to qualify him for the for sanction. position which he will occupy when he comes of age. Such report, when distinct from the scheme of management prescribed by Rule 1, shall be dealt with in the

mauner prescribed by Rule 2.

- 13. The Deputy Comflissioner may direct that such ward shall reside, for the purpose of education, either with or without his guardian, at any place within Removal from home for British India, and that he shall attend any school or college, and the education. Deputy Commissioner shall make provision for the proper care and maintenance of the ward while at such place of education: Provided that if the place of education selected is not in the Commissioner's Division in which the ward has his house, it shall be specified in the sanctioned scheme for his education.
 - 14. The Financial Commissioner may sanction the establishment of a Wards' Institute at any suitable place, and may make rules for the management of such Wards' Institute. institute and for the mode in which its cost is to be defrayed by the estates of the wards sent to it for education.*
- 15. Any alterations which are thought desirable in the scheme for the management of the property of any ward, or in the arrangements for the guardianship or Report of alterations in arrangements for management, guardianship or education. education of any ward, shall be reported for sanction in the sane way as the original arrangements were reported under Rule 1 or Rule 12 any increase in expense attending such alteration being stated in the Report.
- 16. The manager of the property shall be appointed with regard to his fitness for the duty-The Deputy Commissioner may, if he thinks proper, consult the friends Appointments and remuand relatives of the wards, or the ward, if of sufficient discretion, neration of manager. as to the appointment to be made, but shall not be bound to follow their opinion. He shall fix a suitable remuneration to be defrayed from the assets of the estate.
 - 17. The manager shall-
- (1). Give such security as the Deputy Commissioner may require duly to account for what he shall receive in respect of the rents Security and duties of and profits or income of the property;
- (2). Pass his accounts at such periods and in such form as the Deputy Commissioner directs;
 - (3). Pay the balance due from him thereon;
- (4). Apply for the sanction of the Court of Wards to any act which may involve the property in expense not previously sanctioned by such Court.

Application of assets.

- 18. The assets shall be applied in the following order :-
- · I.—Current Land Revenue Demand, Taxes and Cesses.
- II.—Arrears of Land Revenue Demand or Cesses, or of other Government Revenue.
- III.—Maintenance and education of the ward, maintenance or remuneration of his dependents, expenses of management, and expenses incurred in any Government Revenue Office on account of the estate.
- IV.—Payments of debts.
 - V .-- Investments in Indian Government securities or Guaranteed Railway stock or mortgage, or purchase of beneficial interests in land within British India.
- Discharge of debts and investment of surplus.
- 19. No debts shall be paid or investments made except in accordance with the scheme sanctioned by the Financial Commissioner.
- Farm as a mode of management.
- 20. Wards estates shall not be let in farm for more than one year without the sanction of the Commissioner, nor for a period exceeding that for which the management of the Court of Wards may be expected to continue.
- Alienation of landed property.
- 21. No portion of the beneficial interests of the ward in the land shall be alienated without the sanction of the Financial Commissioner.
- moveable Inventories of property.
- 22. Inventories of all moveable property belonging to the ward shall be made when the estate first comes under the Court of Wards, and revised from time to time, and shall be signed by the person entrusted with the charge of the property.

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Deposit of title-deeds, &c.

23. Title-deeds, Government securities, certificates of Garanteed Railway stock, and seals of deceased members of the family shall be deposited in the District Treasury.

Regulation of household expenses and establishment, and of accounts.

- 24. The expense of the household and the establishment to be maintained shall be fixed by the Deputy Commissioner, who shall prescribe the accounts to be furnished by the manager and the guardian.
- Ordinary and extraordinary expenditure.

 Ordinary and extraordinary expenditure.

 Ordinary and extraordinary expenditure for extraordinary improvements, or in excess of the available annual income, shall require the sanction of the Commissioner.

Raising of loans.

- 26. No loan shall be raised on behalf of the minor without the previous sanction of the Financial Commissioner.
- 27. No suit exceeding Rs. 500 in value or amount shall be instituted on behalf of a ward's estate without the sanction of the Financial Commissioner, and the rules for Government suits shall apply to the institution or defence of suits on account of such estates.
- Rate charged by Government, with the sanction of the Local Government, shall be levied upon the income of each ward's estate to compensate Government for the employment of its own ordinary establishments, and for outlay in postages and stationery on account of such estate. In calculating the income of an estate for this purpose, interest upon Government paper, or upon other investments of capital, and presents made to the ward, shall be excluded, and sams paid as Government Land Revenue shall be deducted

Scale of rate.

29 This rate shall, for the present, be graduated as follows, the single rate being seven annas on every hundred rupees of the income:—

Estates of which the income does not exceed Rs. 1,000, ten rates.

Estates of which the income exceeds Rs. 1,000, and does not exceed Rs. 5,000, upon Rs. 1,000, ten rates; and upon the remainder, four rates.

Estates of which the income exceeds Rs. 5,000, but does not exceed Rs. 20,000, upon Rs. 5,000, as above; and upon the remainder, two rates.

Upon estates of which the income exceeds Rs. 20,000, upon Rs. 20,000, as above; and upon the rest, a single rate.

Extraordinary establishment for the management of any estate or estates, such establishment may, with the sanction of the Financial Commissioner, be entertained, and the cost charged directly to the estate or estates. When such extraordinary establishment is entertained, the rate shall be discontinued or reduced as the Financial Commissioner may order.

Passing of charges against the rate.

31. Bills for all charges against the rate, such as postage, &c., must be submitted for the countersignature of the Commissioner.

Ordinary establishments how to be sanctioned.

- 32. Should any establishment or allowances chargeable to the rate be necessary in any district, an application explaining the necessity shall be submitted for the sanction of the Financial Commissioner.
- S. B. Revenue's Circular No. 4 of 1854, North-Western Provinces.

 Information to be given in the Revenue Report.

 The Revenue Report information shall be given respecting the managemen of each estate under the Court of Wards, the condition of the property, the application or investment of the surplus, improvement effected or proposed, and, in the case of minors, the measures take for their education and preparation for the duties which will devolv on them when they attain their majerity; the Report shall be accompanied.

panied by a statement in the annexed form :-

^{*} Private tutors are provided for by Act XXVI of 1854, Section 3. The Ward's Institute at Umballa here abolished: but in place of it the Aitchison College has been established at Lahore.

Statement containing particulars of Estates under the management of the

1	2	3	1	5 *	6	7	8	9	10	11	12 •	13	14
	District.	name,	other guar-	Annuc	il income d	derived in nagement	of the Cou	from the I	Istates und rds.	ler the			Annu
Division.		Name of ward, father's name, residence, age and other particulars.	Particulars regarding dian, tuition, &c.	Jama.	Batái.	Interest on notes.	Rent from tonants.	Rent of houses.	Other income.	Total income.	Government Revenue.	Management.	Personal Expenses, Ordinary,

NOTE .- In the column of Assets all savings up to the current year,

DEPUTY	COMMISSIONER'S	OFFICE,
The		18 .

681

Court of Wards in the

District of the

Personal expenses, Special, such as marriage, purcha- ses, &c.	16
Law expenses.	16
Education.	17
Payment of debts.	18
Investments.	19
Rate charged by Government,	20
Miscellaneous.	21
Total Expenditure.	22
Excess of income over expenditure during the year.	1- 88
Excess of expenditure over income during the year.	22
Assets.	25
Liabilities.	8
Banadra	27

and in the column of Liabilities all debts due up to the current year should be entered. .

PART VIII-RETURNS AND REGISTERS.

No. 58.-Indents for Forms.

- Oir. 24, 1872.

 1. Indents for occasional forms of the Revenue Indents for occasional Department required during the year should be submitted printed forms in duplicate through Commissioners to the Financial Commissioner. These Indents should be drawn up in the accompanying form, and should be scrutinized and countersigned by Commissioners to prevent requisitions being made for a larger supply of forms than is actually necessary.
- Cir. 4, 1879. It is not intended to prevent indenting officers from asking for forms, not shown in the list, under the head "other forms not shown above," but, for the sake of uniformity, special forms should be avoided where prescribed forms will answer.
- c. M. 4428, Revenue Officers should submit their annual indents for these forms to this office by the 15th December of each year, so as to admit of the consolidated indent being compiled and sent to Press in time.
- Cir. 24, 1872.

 2. The supply of periodical forms is regulated in the No indents Financial Commissioner's Office, and no indents for such periodical forms are required.
- C. M. 353, 3. Collectors should include their requirements for Forms of deeds of sale printed forms of deeds of lease or sale of waste land in their or lease of annual indents for occasional revenue forms, specifying in waste land. the indent (in the column of remarks) against the entries for these forms the number required:—
 - (1) on common paper, for office copies;
 - (2) on stout paper, for deeds of sale or lease of land not more than 300 acres in extent;
 - (3) on parchment.

INDENT FOR TYPOGRAPHICAL OCCASIONAL FORMS FOR 189

1	2	3 .	4	5	6	7	
Serial No.	DESCRIPTON OF FORMS.	Reference to Circulars.	Number of copies in store.	Number expended during past 12 months.	Required to complete 12 months' supply.	REMARKS.	
	Acquisition of Land-	*****					
1 2 3	Notn. under Section 4, Act X., of 1870. Notn. under Section 6, Act X., of 1870. Reduction of Rent Roll	54		Ö,			
4 5	Addition to Rent Roll Extract from Register to accompany application for reduction.				o		
	Advances, Agricultural	enter epirol (N. j., N. j.)	The same of the sa	0			
6	Application for advance Assessments—	55		State (149 - ≠njenjilo			
7	Revision and reduction of-		Mark Street				
	Assignments-						
8	Proposal to release or confer revenue-free grants, including ináms.	37		**************************************			
9	Proposal to release or confer revenue-free grants on account of roadside groves.	32					
10	Proposals to assign revenue on account of timber plantations.	kt skepai i This was	that is the L				
	Calamities of Season-			3112 30	*		
1	Reports regarding locusts	7	Tan sal		**		
	Carriage of Troops—						
2	Compensations for crops injured by troops.	46 .					
	Collection of Revenue-	REAL PROPERTY.					
3	Khám holdings. Proposition Statement.						
4	Defaulting Pattidar. Trans- fer of share.	34					
6	Farm leases. Form of report Sale of land for arrears of revenue.						
7	Redemption of Land Revenue Sanad.	30		*			