

APPENDIX XV.

*Statement showing the arrangements made for the year 187 187
for the farm of monopoly of retail vend of Intoxicating Drugs and
Opium in the district of _____*

Division.	District.	Year.	Amount realized for the monopoly of retail vend of		Causes of difference.
			Opium.	Intoxicating drugs	
		187			
		187			

APPENDIX No XII—(Para 118).

GOVERNMENT SUITS

Notification No 7957

FINANCIAL COMMISSIONER'S OFFICE.

Dated Lahore 19th November 1874

The following revised edition of the Rules for the conduct of Government suits is published, with the sanction of Government, for general information, in supersession of Notification No 412 of the 22nd January 1868.

2 The only alterations are in Rules VIII and IX. Orders which have been circulated subsequent to the issue of the above quoted notification are embodied. The forms are the same as before.

3 The following instructions also are issued with regard to the mode in which officers of Government are to communicate with the Government Advocate in matters not provided for by the rules affecting Ministerial officers prescribed by Government.

4. It has been directed by Government that references on legal points are to be submitted to the Government Advocate by or through the following officers only:—

The Financial Commissioner	Under Secy. Irrigation Dept
The Secy. to Govt., Civil Dept	Inspector General of Police
Ditto do, Public Works Dept	Director of Public Instruction
Ditto do, Military Dept	Inspector General of Prisons
Under Secy. Railway Dept	And all heads of Departments.

Legal questions other than those which arise in suits to which Government is a party shall not be referred by judicial officers to the Government Advocate.

5 In special cases other officers are authorised to communicate direct with the Government Advocate, but this must only be done on one of the following grounds:—

1st—Where the matter is urgent and communication through the usual channels would lead to delay and inconvenience.

2nd—Where the matter is connected with any suit in which the Government Advocate is already engaged, and has commenced proceedings or received instructions.

6. As a rule, all legal questions of any difficulty or importance which Commissioners and Deputy Commissioners may have to refer should, as at present, be submitted to this office, and the opinion of the Government Advocate will be obtained in direct communication with him.

Rules for the conduct of suits in the Punjab to which Government is a party

1. The Financial Commissioner has general charge of all cases to which the Government is a party, or which are brought or defended

by public officers at the public expense in all Civil Courts in the Punjab. He is entitled to call for explanations, reports, &c, from all Officers of Government in connection with Government suits. He exercises generally the powers exercised in other provinces by the Board of Revenue and the Legal Remembrancer.

II. When a suit is brought against Government or a public officer for official acts, or when it is proposed that a suit shall be brought by or on behalf of Government, the officer immediately concerned will furnish a report stating fully the facts of the case, and, as far as his knowledge will enable him to do so, the law applicable to it. In this report he should meet, as far as he is able, the arguments likely to be adopted by the opposite party.

III. When the subject of the suit is connected with district administration, and belongs to no other special department, this report will be furnished by the Deputy Commissioner to the Financial Commissioner direct. When other departments are concerned, the report will be furnished by the Local Executive Officer to his immediate superior, and the head of the department will refer it to the Financial Commissioner, who will issue the requisite instructions. Thus, a claim for land would be forwarded by the Deputy Commissioner to the Commissioner; a claim for forest timber would be forwarded by the Assistant or Deputy Conservator of Forests and Conservator, to Financial Commissioner; a claim connected with Canals would be forwarded by Canal Officer to Chief Engineer Irrigation Branch; Local fund cases would be forwarded by Deputy Commissioner and Commissioner to Financial Commissioner; Treasury cases by Deputy Commissioner and Commissioner to Financial Commissioner; Police cases by District Superintendent, or Deputy Inspector General, to Inspector General, and similarly with the various departments of Government.

IV. In each case the departmental authorities will be responsible for a full and correct representation of the facts of the case. All controlling authorities through whose hands the papers pass will be expected to give them due attention, and not forward them to Financial Commissioner without a full and clear expression of their opinion, and the arguments on which that opinion is based.

Suits by Government.

V When it shall appear to the Deputy Commissioner, or other local authority concerned, that a suit should be brought by Government, or by a public officer at Government expense, against any person he will prepare a report as prescribed above, and submit it, in the case of Deputy Commissioners direct, and in the case of other officers through his departmental superiors, for the orders of the Financial Commissioner. No suit can be brought without such sanction. The report must be accompanied by a draft plaint, or a statement of the points that should be entered in the plaint, together with the originals

or copies of any documents on which the claim may be based, or which may serve to elucidate the case. The report should also suggest the person who might suitably be appointed to conduct the suit on behalf of Government, and where persons other than Government servants are employed, the amount of remuneration should also be suggested.

VI. The Financial Commissioner will convey instructions through the department concerned. In such cases as he may think proper, the Financial Commissioner will direct that intermediate reports of the progress of the suit be submitted to him, together with copies of any documents he may call for,—in unimportant cases this will not be necessary,—and a report of the final result submitted through the usual channels will be sufficient.

VII. In all cases where the officer conducting the suit on behalf of Government is in doubt on any point, he should, if the matter is urgent, refer direct to Financial Commissioner or to the Government Advocate for instructions, moving the Court for a postponement of the case for that purpose.

Suits against Government.

VIII. When in any Civil Court a suit is lodged against a public officer on account of official acts, and the summons has been served under Section 68 of Act VIII of 1859 on the Deputy Commissioner or other Executive officer named as defendant, he should transmit through the proper official channel (Rule III) a copy of the plaint, and, if in vernacular, a translation of the same on half margin, with a clear and full report, as prescribed in Rule II, of the circumstances of the case. If the suit be one which he considers should be defended at the public expense, he should submit also a draft answer to the plaint, and originals or copies of any documents relied on as evidence, or that may seem to elucidate the case. The draft answer or written statement here prescribed should be of the character contemplated in Sections 120 to 123 of the Civil Procedure Code (Act VIII of 1859). He should also, as in cases prescribed for in Rule V, suggest the name of the pleader or other officer who might in his opinion be suitably appointed to conduct the case. On receipt of the report and its accompaniments, the Financial Commissioner will issue the necessary instructions. In cases where the suit is against a public officer for acts for which he is in law personally answerable, it will rest with the Local Government to determine, according to the circumstances of each case, whether the suit shall be defended at the public expense. Accordingly, the officers through whom the report is transmitted should be careful to state their opinions on this point.

IX. Rules VI and VII are equally applicable to this Section. Sections 67 to 72 of Act VIII of 1859 must be read in connection with this Section, on the understanding that in suits where the Government or the Secretary of State for India in Council is named

as defendant, the summons should be served on the Deputy Commissioner of the district in which the suit is instituted, who will transmit it to the Government Advocate. The Deputy Commissioner will also prepare and forward to the Government Advocate at the same time a copy of the plaint, accompanied, if in vernacular, by a translation. This will enable the Financial Commissioner and the Government Advocate to take action at once, if necessary, before the official report is sent up to the department concerned.

X. On receipt of the summons from the Civil Court, the officer on whom the summons is served, or the officer appointed to act for Government, shall, with as little delay as possible apply, under Section 67 or 69, Civil Procedure Code, to the court in which the case is pending, for a reasonable adjournment, if the time fixed in the summons is insufficient to enable him to communicate with Government and if on the date fixed for Government to answer to the plaint, or on the adjourned date, the instructions of Government have not been received, the officer above mentioned shall apply to the court under Section 67 or 69 for further adjournment.

Appeals by Government

XI. When a case shall have been decided in any Civil Court against Government or a public officer as aforesaid, and the officer who conducted it shall be of opinion that an appeal should be preferred, he will prepare a report on the subject, showing the grounds on which an appeal is considered necessary, together with copy, in English, of the judgment passed, and a draft memorandum of appeal, in English, on half margin. When the officer who conducted the suit did so on behalf of some other officer or department, he will prepare these papers in communication with that officer or department. These will be forwarded through the usual channels (Rule III) to Financial Commissioner, who will decide whether an appeal is to be preferred or not. The departmental authorities are responsible that these papers are submitted to Financial Commissioner in ample time to allow of an appeal being lodged within the prescribed limit. The same officer who conducted the original suit will, as a rule, conduct the appeal.

XII. Rules VI and VII are equally applicable to this Section.

Appeals by opposite party.

XIII. When an appeal is preferred against an order in favor of Government, and the usual notice has been issued by the Appellate Court to the officer who conducted the original suit on behalf of Government, or to the officer immediately concerned, he will submit a report in the same way and through the same channels (Rule III) as in the original suit, with a copy of the judgment, and a copy of the petition of appeal, and a draft of the reply he proposes to submit to the Appellate Court. The Financial Commissioner, on receipt of the papers, will issue instructions.

XIV. Rules VI and VII are equally applicable to this Section.

Copy of final judgment

XV. At the termination of every original suit or appeal to which Government is a party, a copy of the final judgment of the Court shall be procured, and transmitted without delay by the officer who has conducted the case on behalf of Government, accompanied by such remarks as he may consider necessary, direct to the office of the Government Advocate.

Accounts

XVI. When sanction has been given to institute a suit on behalf of Government, the Deputy Commissioner will provide the necessary funds for stamps and other expenses in the same way as he provides for his ordinary contingencies, provided the amount does not exceed 500 rupees for the whole costs of an original suit. Where the expense is likely, on the whole, to be above 500 rupees, this should be stated in the first report of the case that is sent up, and sanction to the expenditure will be conveyed by Financial Commissioner at the same time that sanction is given to institute the suit.

XVII. Further items that may arise will be dealt with in the same way. All expenditure in excess of Rs 500 in one suit will be referred to Financial Commissioner for sanction.

XVIII. All such items, whether sanctioned separately or included in contingent bills, will be denoted as on account of "Law Charges" of the department concerned.

XIX. All recoveries made by realization of costs except pleaders' fees, which are under separate rules will be credited distinctly as "Law Charges" recovered, subordinate to the head XVIII "Miscellaneous." Recoveries of the principal sums sued for will be credited to their appropriate heads, that is to the department concerned, except any interest that may be decreed in favor of Government, this will be shown under the head "Miscellaneous," subordinate to XVII "Interest."

XX. In urgent cases where money may have been advanced from other sources, the earliest opportunity should be taken for adjusting them in the manner here indicated.

XXI. When it is necessary to employ pleaders and other agents not connected with Government, special arrangements must be made in each case under sanction of Financial Commissioner (see also Rule V). When a decree is given against Government, and there is no appeal from the order, or no intention of appealing, application should be made by the officer who conducted the case on behalf of Government to the Financial Commissioner, who is authorized to sanction the disbursement, whether there be budget provision or not. In connection with this Rule, see also Section 201 of Act VIII of 1859.

Funds will be supplied and accounts will be kept by the Deputy Commissioner of the district in which the suit is instituted,

whatever department be concerned. Where departments other than the Revenue Department are concerned, the Deputy Commissioner will debit the charges and credit the receipts to that department, intimating the same in due course to the officer concerned.

Returns.

XXII. The statistics of Government litigation will be compiled in an annual statement in Financial Commissioner's office. The materials for this will be furnished by Deputy Commissioners in annual statements to be rendered at the same time as the Annual Revenue Reports. Information connected with the suits of other departments will be incorporated in Deputy Commissioner's statements, and the officer concerned will furnish them to Deputy Commissioners accordingly.

XXIII. The returns rendered by Deputy Commissioners will be the following, forms of which are appended :—

1. Statement of Civil suits to which Government was a party, showing names of litigants, cause of action, and result of suit, original and appeal.
2. Detailed statement of outstanding decrees passed in favor of Government during the year, showing realizations and outstandings.
3. Detailed account showing expenditure and receipts in Government suits. Each suit will be shown separately in this statement, and not merely the totals, both as regards receipts and disbursements.

XXIV. Where cases have occurred in connection with the Court of Wards, separate statements, in the same form as the above, should be rendered for them.

Miscellaneous.

XXV. When a suit, whether original or appeal, is heard in the Chief Court of the Punjab, it will be under the immediate charge of the Financial Commissioner, and the officer appointed to conduct it, who will usually be the Government Advocate, will be in direct communication with Financial Commissioner.

XXVI. No public officer is permitted to grant any copies of correspondence between the various officers of Government on the subject of suits without the previous sanction of Financial Commissioner.

XXVII. All appeals to the Privy Council in England, in cases in which the Court of Wards is concerned, require the sanction of the Financial Commissioner. All other appeals in which the Government is concerned require the sanction of the Local Government, obtained through the Financial Commissioner.

XXVIII. In the case of suits instituted, by or against Government, in the Settlement Department, or on the revenue side of the Court, the functions assigned in these Rules to the Financial Commissioner will devolve on the Secretary to Government, Civil Department, to whom, accordingly, all references and communications, directed in the above rules to be made to the Financial Commissioner, should be addressed.

XXIX. These rules are applicable to cases connected with the Court of Wards. The procedure will be the same as in other cases.

XXX. Where the Deputy Commissioner is called upon to prepare a report in a case in which he is likely to adjudicate, he is authorized to make over the preparation of the case to a competent Assistant. This proviso, however, need not apply to the receipt of summons, and the forwarding of the same to the Government Advocate, which may in all cases be done by the Deputy Commissioner in his revenue capacity.

XXXI. Officers appointed to conduct Civil suits on behalf of Government should inform the court of their being so appointed, and move it to enter a note to that effect upon the register in compliance with Section 70 of Act VIII of 1859, in order that pleaders' fees may be included in the costs, and any sums realized on this account should be remitted to the Lahore Treasury.

APPENDIX No. XIII.—(Para. 123).

RECORD OFFICE FUND, AND RULES FOR GRANTING COPIES, &c.

The Indian Registration Act (Act VIII of 1871) contains the following provision, exempting from registration certain documents prepared for purposes connected with Land Revenue Administration, and placing them on the same footing as if they had been registered under the Act :—

Section 87. “ Nothing contained in this Act or any Act hereby repealed shall be deemed to require, or to have
 Exemption of certain documents executed by or in favor of Govt. at any time required, the registration of any of the following documents or maps :—

“(a).—Documents issued, received, or attested by any officer engaged in making a settlement or revision of settlement of Land Revenue, and which form part of the records of such settlement.

“(b).—Documents and maps issued, received or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the records of such survey.

“(c).—Documents which, under any law for the time being in force, are filed periodically in any Revenue Office by patwāris or other officers charged with the preparation of village records.

“(d).—Sanads, inām title deeds, and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

“ But all such documents and maps shall, for the purposes of Sections forty-eight and forty-nine, be deemed to have been and to be registered in accordance with the provisions of this Act.”

Section 88 declares the documents and maps mentioned in clauses (a), (b), and (c) of Section 87, and the registers of the documents mentioned in clause (d) open to the inspection of any applicant, and that copies of such documents shall be given on application, and empowers the Local Government to make rules for the inspection of such documents and the grant of copies, and to prescribe the fees to be paid by the applicants.

Under this provision the following rules have been made by the Local Government :—

“ *Rules for the inspection of Revenue Records, and granting of copies, under Section 87 of Act VIII of 1871.*

“ The record-rooms of Divisional, District, and Settlement Offices, shall be open to the public for inspection of the records

mentioned in Section 87 of Act VIII of 1871, clauses *a*, *b*, and *c*, and of all registers of the documents mentioned in clause *d*, on such days and at such hours as the head of the office may determine.

"2. All applications for inspection of records, and for copies, shall be made in writing to the head of the office on stamp paper of the value required for petitions under clause 1, Schedule 2 of the Court Fees Act, VII of 1870.

"3. No person shall enter the record-room, or remain there, or inspect any records, except with the permission, and in the presence of the Record-keeper, or one of his Assistants.

"4. No pens and ink shall be allowed to be used or brought into the record-room, except by the Record-keeper or his Assistant: pencils and paper may be allowed.

"5. If any records, of which inspection is desired, or copies are required, are incomplete or absent from the record room or for any sufficient cause not available, the Record-keeper shall certify the same on the petition, and an order shall be passed thereon by the head of the office.

"6. The following fees shall be chargeable under these rules.—

"For searching of files or registers, or inspecting any of the documents mentioned in clauses *a*, *b*, and *c* of Section 87 of the Indian Registration Act

"For the first hour or part of an hour, Rupee 1.

"For each subsequent hour or part of an hour, 8 annas.

"For copies of any of the documents specified in clauses *a*, *b*, and *c* of Section 87 of the Indian Registration Act—

"In Urdú, at the rate of 1,200 words per rupee. In English, Hindí, or any other language, at the rate of 750 words per rupee.

"The fees for copying maps, tables, and the like, shall be determined by the head of the office

"Copies shall be granted according to priority of application."

A Record Office Fund has been formed by order of the Financial Commissioner from three-fourths of the fees levied for inspection of documents or searching of registers under the above rules three-eighths of the copyist's fees, the proceeds of waste paper sold, and four fifths of the fees charged for mutation of names under the Punjab Land Revenue Act. The following rules have been framed by the Financial Commissioner for the remuneration of copyists and the administration of the Record Office Fund.—

"5. The proceeds of the fees levied under these rules shall be disposed of in the following manner:—

"(a).—Half of the fees levied for granting copies of documents shall be paid to the copyists.

“(b).—One-fourth of the remaining copyists' fees, and one-fourth of the fees levied for the inspection of documents, shall be given to the head Record-keeper.

“(c).—The balance of the fees realized under these rules, together with four-fifths of the income from mutation fees, which are credited to the Office Record Fund, shall form a fund for improving the Record office.

“6. The proceeds of the sale of waste paper shall also be credited to this fund.” (*Financial Commissioner's Book Circular No. XXIII of 1871, paras. 5 and 6*).

The following rules for the disposal of applications for copies were prescribed by Financial Commissioner's Book Circular No. XVIII of 1864 :—

“1. At each sadar station an officer will be specially appointed to receive all applications for copies daily at a fixed hour.

“2. Each application as received, after endorsement on it of the date of receipt, will be entered in a Vernacular Register, a form of which is appended.

“3. Applications on plain paper for copies should invariably be accompanied by the requisite stamps. They should be returned to applicant when they are not so, with instructions as to the value of paper requisite, and a small deposit in cash to meet the copyist's demands should at the same time be required of the applicant.

“4. The copyist will return the copy to the officer above named through the Muharrar or “Ahlmad” entrusted with the duty of receiving and submitting them; and that officer will call on the applicant and deliver it to him, together with any balance remaining of the fees deposited, noting first on the copy and in the register the name of copyist, date of delivery, and amount of copying fee realised. Should the applicant not be present when first called, his name shall be called on three successive days, and if he fail to present himself within that period, his application will be filed, and a fresh application for its recovery must be made on a stamp of eight anas value.

“5. The cause of any delay in preparing a copy beyond the second day from the date of application should be noted on the copy, and will be counted a sufficient reason for extending the term of appeal.

“6. The officer should daily examine the Register, and the Deputy Commissioner will also occasionally inspect it.”

APPENDIX No. XIV.—(*Para. 126*)

DEPUTY COMMISSIONER'S OFFICE AND RECORDS.

The Revenue duties of the Deputy Commissioner's Office are distributed into the following main departments :—

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

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

For purposes of classification in the Indices of the Record Office, each of the main departments except that of Account is subdivided according to subjects. The headings of the General Index (see para 126 and form annexed) show the subjects, cases relating to which are placed with the village bundles.

Village, of Tahsil

District

18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
REGISTRATION.								MISCELLANEOUS.							
	Patwáris' office and records and Patwáris' cases.														
	Lambardárs' cases.														
	Partitions.														
	Mutations in Revenue-paying estates and registered deeds.														
	Mutations in assigned estates.														
	Suits by or against Government.														
	Attachment, wásilát, and other orders of Court.														
	Sales by order of Court.														
	Land Revenue Assignments and Redemption of Land Revenue.														
	Estates under Court of Wards.														
	Rakhs, Grazing tax, and Sajji.														
	Appropriation of land for public purposes														
	Proceedings of other offices.														
	Single applications and petitions.														
	Application for copies.														
	Appeals and Revision of Orders.														

tried by Revenue Officers, are omitted, the jurisdiction in such cases having to the Civil Courts.

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

Miscellaneous	{	I.—Suits by or against Government.	When not admitting of local arrangement.
		II.—Rakhs, Grazing Tax, and Saggi	
		III.—Appropriation of land for public purposes	
		IV.—Proceedings of other offices.	
		V.—Single applications and petitions.	
		VI.—Applications for Copies, Appeals and Revision of Orders	
		VII.—Securities of Government Servants.	
		VIII.—Complaints against Government Servants.	
		IX.—Ministerial establishments, and leave of absence.	
		X.—Repairs and construction of public Offices.	
		XI.—Translations of letters and Orders.	
Excise and Stamps.	{	XII.—Excise	
		XIII.—Miscellaneous Sayer.	
		XIV.—Licenses for Manufacture of Saltpetre.	
		XV.—Cases under the Stamp Laws.	
		XVI.—Recovery of Government dues in pauper suits.	
Accounts (amalgamated into one head).	{	XVII to	
		XXXIII.—Treasury cases in which vernacular proceedings have been recorded.	
Miscellaneous.	{	XXIV.—Prices Current.	
		XXV.—Meteorological Registers.	
		XXVI.—Arboriculture.	
		XXVII.—Local Agency.	
		XXVIII.—Encamping grounds, and supplies and carriage for troops.	
		XXIX.—Contingent Expenditure.	
		XXX.—Education.	
		XXXII.—Octroi.	
		XXXIII.—Assessed Taxes, Imperial and Local.	

With a view to the regular despatch of business, the main Book Circulars XXV of departments are sub-divided into minor departments (maddas), which are shown in 1860, VII of 1864, and V of 1868. the Revenue Business Statement, with Arabic numerals prefixed, and a certain number of which are made over to each member of the Revenue Establishment of the District Office. These departments in some cases correspond with the classes of cases established for purposes of record, while in others one of those classes is sub-divided into several departments.

The Vernacular Clerk maintains a separate register (called the Misl-band Register,) of pending cases for each of the minor departments so made over to him, in the following form :—

Number.	Description of cases, (giving names of parties, if any.)	Name of Tahsil.	Name of Village.	Date of institution.	Date on which disposed of.	How disposed of.	Signature of Record keeper, and date of trans- fer to Record Office.

NOTE.—Several of these registers may be entered in the same book, such number of pages as may be necessary being assigned to each.

At the close of each quarter, he hands to the Superintendent of the Vernacular Office a return of the cases of the departments entrusted to him which have been disposed of during the quarter, or are pending decision, and the Superintendent, after verifying these returns, compiles from them a General Statement of Revenue Business, which is translated and submitted to the Commissioner of the Division. The Commissioner, after inspection, endorses any remarks which appear to be called for and forwards the District Statements to the Financial Commissioner with an abstract. After inspection by the Financial

Commissioner, the Statements are returned to the Commissioner, and by him to the Deputy Commissioners. In Districts where there are exceptional classes of cases which do not occur elsewhere, the Commissioner is authorized to order additional departments to be kept subordinate to one of the main divisions.

An annual abstract statement showing only the main departments of Revenue business forms one of the appendices to the Annual Revenue Report.

Amalgamation of Judicial and Revenue Records.

The Local Government has sanctioned the amalgamation of the Judicial and Revenue Record Offices in all Districts, Judicial cases being re-arranged according to the villages to which the parties belong, and separate bundles being made of the Civil, Criminal, and Revenue Records, so that there may be no difficulty in again separating the Judicial Records if necessary.

One head of the Record Office is sanctioned for each district with deputies, but it is optional with the Deputy Commissioner, so long as the Judicial and Revenue Record rooms are separate, to place the Record-keeper in special charge of either department, and one of the deputies in charge of the other.

Registers of Permanent Utility.

The following Registers of permanent utility should be kept up for reference in each District Office, if any facts exist which would find a place in the Register; otherwise the Registers should be omitted:—

- I.—Register of Balances of Land or other Revenue to be paid by instalments.
- II.—Register of Estates under direct management.
- III.—Register of transfer of shares to solvent co-sharers.
- IV.—Register of Farmed Estates.
- V.—Register of Estates the property of Government, and of Grazing or Fuel Preserves.
- VI.—Register of Nazúl property.
- VII.—Register of Superior Proprietors (Talukdárs and Istamrúrdárs).
- VIII.—Register of Patwáris.
- IX.—Register of Partitions.
- X.—Registers of Assignments of Land Revenue—
 - (a).—In perpetuity.
 - (b).—For life or lives.
 - (c).—During maintenance of institutions.

XI.—Register of *Inám* grants to members of the agricultural community.

XII.—Register of grants for the formation of road-side groves and the sinking of wells

XIII.—Register of advances for Land Improvement.

XIV.—Register of lands exempt for a term of years from irrigated rates of assessment.

XV.—Register of lands taken up for public purposes.

XVI.—Register of property hypothecated to Government as security.

XVII.—Register of Government employes.

XVIII.—Register of securities of Government Servants.

XIX.—Registers of Pensions.

(1). Territorial and Political.

(2). On account of resumed assignments of Land Revenue

(3). Sayer compensation.

(4). Charitable

(5). Superannuation and Compassionate.

XX.—Register of General Powers of Attorney.

XXI.—Register of Agricultural notables

XXII.—Register of native Gentlemen entitled to the courtesy of a chair.

Book Circular XXI of 1864. XXIII.—Register of places of Historical and Archæological interest or antiquity.

XXIV.—Register of prevailing Castes and Tribes.

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

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

APPENDIX No. XV—(Para. 140).

Patwaris' Records.

In the rules as to the duties of patwáris, framed under the Panjáb Land Revenue Act, 1871, the maintenance by them of the following records has been prescribed:—

- (1). A Diary (*Roznámchah*).
- (2). A Ledger for each estate (*Kháta Bahí*).
- (3). Annual returns for each estate, comprising the following papers:—
 - (i). The rent-roll (*Jamábandí*).
 - (ii). The supplement to the rent-roll (*mílán khasrah*).
 - (iii). Statement of crops (*nakshah jinswár*).
 - (iv). The village account current (*jamá kharch*).
 - (v). The register of mutations (*nakshah intikál*).

They are also entrusted with the custody of copies of Settlement records, and of records of subsequent measurements, and, after the annual papers have been examined and checked by the kánúngo, they retain one copy until the annual papers of the following year are ready.

The Annual Returns, except the Statement of Crops, are filed on or before the 1st October, for the last preceding agricultural year, beginning with the kharif and ending with the rabí season. The Statement of Crops should be prepared from information collected at the time of the patwáris' annual inspection of fields, and should be filed as soon as may be after the sowings of the rabí crop have been completed. When the other Annual Returns for the year are ready, it may be placed with them.

The forms of the returns furnished by patwáris in any one district should be uniform, except as regards the insertion or omission of columns which are required in some villages, and unnecessary in others. Commissioners may sanction any alteration in the forms in use in the districts subordinate to them which are consistent with the rules made under the Panjáb Land Revenue Act, 1871, and with any subsidiary instructions which may have been issued by the Financial Commissioner.

The appended forms of the Annual Returns Nos. I, II, IV, and V, slightly modified from those which have been in use in the Lahore District for many years, will serve as examples of forms which are considered suitable by the Financial Commissioner. A form is also given for the Annual Return No. III, which is new, and a form of Register of patwáris' annual inspection of fields, intended to show the changes of occupancy and ownership, and the crops grown for five successive years, which has been in use in the Lahore District since 1859, is added as furnishing a convenient mode of recording the data from which the Annual Return No. III will be prepared.

An exemplar of the patwáris' Ledger is also appended.

II. SUPPLEMENT TO THE RENT-ROLL, *Milán Khasrah.*

DESCRIPTION OF LAND.	Total area.	Cultivated.	Recently thrown out of cultivation.	Culturable.	Unculturable.	WELLS EXISTING AT SETTLEMENT.		WELLS CONSTRUCTED SINCE SETTLEMENT.		WELLS NOW EXISTING.		REMARKS.
						In use.	Ruined.	In use.	Ruined.	In use.	Ruined.	
1. Land shown in Field Register												
2. Land excluded from Rent-roll												
3. Remaining and subject to rent												
4. Increment by alluvion not included in Settlement "Increment												

Columns not required in any particular village may be omitted.

III. STATEMENT OF CROPS.

KHARIF CROPS.				RABI CROPS			
Name.	Area under Crop			Name	Area under Crop		
	Irrigated	Unirrigated	Total		Irrigated	Unirrigated	Total
Sugar-cane				Wheat			
Cotton				Barley			
Rice				Gram			
Jawār				Mustard			
Bājra				Tarā mirā			
Moth				Linseed			
Mung				Tobacco			
Māsh				Loppy, &c			
Til							
Maize, &c.							
Total				Total			
Total of Kharif and Rabi crops . .							
Deduct <i>defast</i> cultivation							
Total cultivated area ..							

Nature of Irrigation	Kharif	Rabi	Total
From wells .			
" canals			
Sallāba, &c. .			
Total irrigated area			

IV. VILLAGE ACCOUNT CURRENT, Jama Kharch.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	32	23	
OF WHAT ACCOUNT.	COLLECTIONS.					EXPENDITURE																	
	Cash.	Grain.	Price.	Value.	TOTAL.	Land Revenue	Road fund	School fund	District post	Local rate	Zaidar's fees	Head lambar	Lambar's fees	Patwar's fees	Talikdar's fees	Service of pro cess	Village expenses	Chaukidari	TOTAL.	Balance profit	Excess expenditure or loss	REMARKS.	
Government Land Re- venue																							
Weighting fees ..																							
Chaukidari																							
Assigned Land Revenue																							
TOTAL ..																							

Columns not required in any particular village are omitted, and other columns added where necessary.

REGISTER OF PARWARI'S, &c.—(Concluded).

[illegible]

NOTE.—In the Statement for the five years immediately succeeding a Settlement, in which new maps and measurement papers have been prepared, the first 8 columns are filled up from the Settlement Khatauni. When the entries for the five years are complete, and a new register is prepared for the next five years, the first 8 columns will be filled up from the Jamabandi of the last preceding year. They will thus represent the facts as on record at the end of the preceding period.

The crops will be entered, as far as possible, at the annual inspection, the entries for the rabi season being completed afterwards if the sowings were not finished when the inspection took place. The area under each crop in any season will then be found by adding the areas entered in column 8 of the fields, in which such crop is entered as grown in the column for the season.

EXEMPLAR OF PATWARI'S LEDGER.

Mahtab, son of Umrud-din, owner of holding No. 26.

DEMAND Rs. 62-6 0.		PAYMENTS Rs. 62-6-0.			
Kharif Rs. 24-15-0.	Rabi Rs. 37-7-0	1st December 1872.	1st February 1873.	10th June 1873.	10th July 1873.
Land Revenue.	Extras Rs. 12-6-0.	Rs 14-15-0	Rs 10-0-0	Rs. 22-7-0	Rs 15-0-0
Rs. 50-0-0		Land Revenue.	Land Revenue.	Land Revenue.	Land Revenue.
		Rs 10-0-0	Rs. 15-0-0	Rs. 15-0-0	Rs. 15-0-0
		Rs 4-15-0	Rs. 7-7-0		
Kharif Rabi					
Rs. 20 Rs. 30	Kharif Rs. 4-15-0 | Rabi Rs 7-7-0				

Itūhi Bakish, son of Nūr Khān, tenant with right of occupancy of part of holding No. 26.

DEMAND Rs. 24-8-0.

PAYMENTS Rs. 24-8-0.

Kharif Rs. 9-12-0. Rabi Rs. 14-12-0

Land Revenue Rs. 16-0-0 Extras, including mālikānah, Rs. 8-8-0

Kharif Rs. 6-6-0 Rabi Rs. 9-10-0

Kharif Rs. 3-6-0 Rabi Rs. 5-2-0

Cesses, &c., Rs. 3-3-0

Mālikānah Rs. 4-13-0

Local Rate Rs. 0-8-0

Kharif Rabi Kharif Rabi
Rs. 1-4-0 Rs. 1-15-0 Rs. 2-14-0 Rs. 0-3-0 Rs. 0-5-0

25th November 1872 Rs. 5-10-0 26th January 1873 Rs. 4-2-0

Land Revenue. Extras, including mālikānah, Rs. 3-3-0 Land Revenue Rs. 3-3-0 Mālikānah Rs. 0-15-0

1st June 1873 Rs. 8-8-0.

3rd July 1873 Rs. 6-4-0

Land Revenue Extras, including mālikānah, Rs. 4-13-0 Rs. 3-11-0

Land Revenue Rs. 4-13-0 Mālikānah Rs. 1-7-0

Bahādūr, tenant without right of occupancy of part of holding No. 26.

DEMAND, 18 MANS.

PAYMENTS 18 MANS.

Bent 15 mans.

Extras 3 mans.

26th December, 6 mans jawār. 15th June, 12 mans wheat

Wheat 10 mans 5 mans jawār

Wheat 2 mans 1 man jawār

APPENDIX No XVI—(Para 115).

Registers of Revenue-free Tenures

The following rules on the subject of registers of assignments of Land Revenue and the report of lapses of, and successions to, such assignments, have been approved by His Honor the Lieutenant Governor and are

- Rules on the subject of registers of assignments of Land Revenue and the report of lapses of and successions to such assignments
- Circular No 36 of 1853—Mudli plots
 56 of 1855—Absentees
 Book Circular No 77 of 1851—Inlet Certificates
 " 53 of 1860—part 1—1851—1852
 " 29 of 1863—Rid side Groves
 Circular No 32 of 1858—Service Tenures
 Book Circular No 4 of 1871—Inams
 No 963 A dated 11th June 1851 from Commissioner Cis-Sutlej States to Settlement Officer Cis-Sutlej States and his letters of the same date to Settlement Officer Ludianah, and Deputy Commissioners of Thanesar and Thanesar
 No 2908 dated 17th September 1851 from Secretary to Government of India to Punjab and of Administration
 No 765 dated 20th October 1860 from Secretary to Government Punjab, to Secretary to Government of India
 No. 5657 dated 2nd November 1860 from Secretary to Government of India to Secretary Punjab Government.

issued in super session of the instructions on this subject contained in the Circulars and orders noted in the margin.

2 The registers enumerated in rule 1 are those which are required to be kept up throughout the Province. The special registers maintained in certain districts are noticed in rules 14 to 21

3. The general register was originally prescribed by Financial Commissioner's Circular No 36 of 1853 for Revenue-free tenures released for life. A similar form (having an additional column showing the annual revenue of the holding, but omitting the last two columns) had been proposed by Mr Wynyard, Settlement Officer of Ambalah and Thanesar in 1850, and was sanctioned by Commissioner's No 1017 dated 11th May 1850. In para 14 of Commissioner's No 963 A dated 11th June 1851, to Mr. Wynyard, he approved of a proposal made by him to include in this register, whole villages or parts of villages, conferred in mudli or jagir for life, as well as mudli Revenue-free plots. In 1853 the Commissioner of the Cis-Sutlej States issued a Circular (No 112 dated 11th October) directing that the forms prescribed in Financial Commissioner's Circular No 36 of 1853 should "be observed strictly, in order to ensure a uniform system throughout the country." He remarked that the investigations were complete in Ambalah, Thanesar Ludianah, and Simla, and that Mr Wynyard had probably completed the registers for Ambalah and Thanesar.

4. By Financial Commissioner's Book Circular No. 53 of 1860 the register prescribed by Circular No. 36 of 1853 was extended to all Revenue free tenures, for whatever term released, and the separate list of ináms was ordered to be prepared.

5. The register of grants for the formation of road-side groves and the sinking of wells was prescribed by Book Circular 29 of 1863.

6. Separate registers of the larger jágírs or service tenures of the Punjab Proper, which were investigated by a special officer at Lahore shortly after annexation, are preserved in the Government Secretariat Office. But by Financial Commissioner's Circular No. 32 of 1868 these tenures were ordered to be brought upon the district registers.

7. Village headmen and patwáris are now bound to make the report required by rule 3 by the rules made by the Local Government under Section 6 of the Punjab Land Revenue Act, 1871. This renders unnecessary the recognizances directed to be taken from them in Financial Commissioner's Circular No. 36 of 1853 and Book Circular No. 53 of 1860.

8. In rule 4 March is substituted for April, the month fixed in 1853, as the month in which the existence of assignees should be ascertained, to enable the Tahsildár to report the result of his enquiries in the first month of the financial year.

9. Rule 7 takes the place of the rule laid down in Book Circular 77 of 1859, which is no longer applicable, as the annual lists referred to in that Circular were dispensed with by para. 4 of Book Circular 53 of 1860.

10. Rules 14 to 17, with the appended form (C), relate to the special register of pattidári tenures in the Ambáláh, Ludíánah, and Fírozpúr Districts, and the portions of the present districts of Karnál and Sirsa, which were formerly included in Thánesar and Fírozpúr. Of these rule 17 applies only to Ambáláh and the part of Karnál which originally belonged to Thánesar. They were originally issued by Mr. (afterwards Sir) G. F. Edmondstone when Commissioner of the Cis-Sutlej States; and the Board of Administration, in asking the sanction of the Government of India to the appointment of Sirkardahs in Ambáláh and Thánesar, expressed their acquiescence in the instructions which he had given. The only additions made are taken from Mr. Melvill's Settlement Report of the Northern Parganahs of Ambáláh, which specifies the term within which births were required to be reported, and states that the Sirkardahs in Ambáláh were held responsible for reporting births as well as deaths.

11. With reference to rule 14 it may be noted that the status of 1808-9 was that laid down to govern the succession to pattidári tenures by Government of India No. 461 dated 12th February 1851.

But in certain cases, as those of the pättidárs of Naráyangarh, Bhiróg, and Thánesar, and the chaudhrís of the Kharar Tahsíl, where a strict application of this rule would have led to shares long held by individuals being declared to have lapsed, actual possession at the time of the enquiry was allowed to be taken as the basis upon which collateral succession should be regulated for the future.

12. It is necessary to guard against a false impression of the duties of the Sirkardahs referred to in rule 17, which may be derived from para. 246 of Mr. Wynyard's Settlement Report of the Southern Parganahs of the Ambálah District. He describes the Sirkardah as receiving the revenue from the Tahsíl, or from the zamindárs, as the majority of the jágirdárs may wish. But it is no part of the Sirkardah's duty to collect the revenue for the pättidárs, nor has he any right to do so, unless they appoint him their agent for the purpose. His duty is to collect the commutation from them, and to report births and deaths.

13. The register of the larger jágirs in Ambálah, referred to in rule 18, was prepared in 1866, and the extension of the register described in rule 14 to the conquest jágirs of the Trans-Sutlej States, which is noticed in rule 19, was sanctioned by Government in 1860.

14. Rule 20 is added with reference to the special circumstances of the districts formerly under the Government of the North-Western Provinces, and rule 21 to provide for the registration of assignments released by Commissioners or Settlement Officers, to whom the power had been delegated by the Board of Administration before the issue of Financial Commissioner's Circular No. 10 of 1853.

Registers of Assignments of Land Revenue, and Report of Lapses of and Successions to such Assignments.

1. The prescribed registers of Revenue-free tenures are as follows:—
The registers prescribed.

I. The general register of every kind of Revenue-free holding whether of whole villages, portions of villages, or plots of land, in the annexed form (A).

This register is divided into three parts—

- (1). Revenue-free tenures released in perpetuity.
- (2). Revenue-free tenures released for life or lives.
- (3). Revenue-free tenures released for the maintenance of institutions.

II. A list of *ináms* granted to members of the agricultural community where such grants exist.

III. Register of grants for the formation of road-side groves and the sinking of wells, in the annexed form (B).

2. These registers are prepared in duplicate for each parganah as soon as final orders in regard to the Registers where kept. Revenue-free cases of the parganah have been received, and one copy is deposited in the Tahsil and the other in the District office.

3. The village headmen and patwáris of the villages in which Revenue-free tenures exist are required to Report of death of assignee of land revenue, and orders to be passed on the report. report immediately to the Tahsildár the decease of any holder of such a tenure, unless not resident in the district. It is the duty of the Tahsildár, on receiving such a report, to inform the Deputy Commissioner, who will pass orders with reference to the tenure according to the terms of the final order in the Revenue-free case.

4. In March of each year every assignee of Land Revenue, whose name is borne on the general register, and who is resident in the district, must either Existence of assignees to be annually ascertained. appear before the Tahsildár, who will satisfy himself of his identity, and report the changes in his appearance; or a life certificate, signed by the patwári, and attested by the headmen of the village in which the assignee resides, whether that in which the grant is situated or not, must be furnished to the Tahsildár.

This rule is not applicable to the *pattidárs* of the Ambálah and Karnál Districts, in regard to whom special arrangements exist, *vide* rule 17.

5. The Tahsildár is required to furnish, before the end of April, a list of all changes by lapses, or change of occupancy by inheritance, which have occurred during the official year, and a list of Lists to be furnished by Tahsildár. assignees of Land Revenue, who have neither attended nor furnished a life certificate. Extracts from these lists should be entered in the diary of the patwári of the circle to which the entries relate.

6. The Tahsildár must at the same time report, with reference to all grants for the formation of road-side groves and the sinking of wells in his Tahsil, Report in regard to grants for road-side groves, &c. the present condition of the grant, and whether the terms on which it was made have been complied with.

7. The Deputy Commissioner, or his Assistants, when marching in the district each cold weather, should ascertain in a number of cases, by personal Enquiries to be made by the district authorities when in camp. inspection, at or near the village in which the Revenue-free plot is situated, that the Revenue-free holders not included in the lists received from the Tahsildár, are in existence, and that the lists and reports furnished

by the Tahsildár are correct. The number of cases so tested should be mentioned in the annual Revenue Report of the district.

8. On receipt of the lists from the Tahsildárs, the Deputy Commissioner should cause them to be carefully tested by comparison with the general register, and when this has been done, should enter his orders respecting absent or deceased assignees of Land Revenue in the register, and record a separate proceeding in each case, containing the order passed, whether to secure the attendance or ascertain the existence of an absentee, or to bring the lands of a deceased assignee under settlement, and stating the facts on which the order was based.

9. Extracts from the register containing the entries, with respect to assignees of Land Revenue resident in other districts, should be furnished to the District officers of such districts, with a request that the Tahsildár should be directed to proceed as prescribed in the preceding rules, and to forward the annual lists prepared by him, with the life certificates of the surviving assignees, to the Deputy Commissioner of the district in which the land is situated.

10. The tenures of assignees, whether resident or non-resident, of whose existence, at the time of the annual enquiry, no proof has been obtained, should be attached by the Deputy Commissioner, and the proceeds should be held in deposit until two years elapse, unless it be ascertained in the interval that the assignee is living, or his death be duly reported. On the lapse of such period, without satisfactory proof of the existence of the assignee being obtained, the land should be resumed, and cannot be restored without the sanction of Government.

11. In the case of grants extending beyond one life, or held during maintenance of an institution, the heirs are required to notify the death of the incumbent to the Tahsildár, and the patwári to furnish a death certificate to the kánungo, who will proceed, as required by the first of the rules for mutation of names. A memorandum of the mutation should be endorsed on the deed of grant, on receipt of the order for mutation.

12. When an unreported lapse is discovered, the revenue wrongfully enjoyed should be recovered, unless remitted by proper authority, and the patwári and village headmen should be called to account for their neglect of duty. Persons giving information of concealed lapses should be suitably rewarded.

13. When the lapse of an *inām* granted to a member of the agricultural classes by the death of the holder is reported, the Deputy Commissioner is required to take into consideration whether the *inām* might not with advantage be continued to an heir or other successor of the deceased. *Ināms* being of the nature of service grants, fitness is the first qualification to be regarded in selecting a successor. The heir of the deceased will not necessarily be selected, but if his qualifications are equal to those of other eligible candidates, the fact of his being heir may be allowed to weigh in his favor. Division between several persons should in no case be proposed.

Whether the Deputy Commissioner proposes to continue or to resume the grant, he must report the case, through the Commissioner, for the sanction of the Financial Commissioner, who has been authorized by the Local Government to prevent the resumption of *ināms* in favor of the headmen of villages until they have been reconsidered by him.

14. The register of *pattidārī* tenures (or horsemen's shares) in the Cis-Sutlej States is in the annexed form (C): one or two leaves, or more when necessary, have been assigned to each village, and the statements of all the villages of one *parganah* have been bound into a single volume (when possible), with blank leaves for future use. This register includes a genealogical tree of each family of *pattidārs*, showing the descent of the present holders from the common ancestor in possession in 1808-9 or other date, the possession at which has been taken as the basis to regulate collateral succession. It also shows the shares of the present holders as they stood after the completion of enquiries as to past concealed lapses, and the passing of final orders in such cases. References are given to any other village belonging to the same fraternity of *pattidārs*.

15. The register is kept up in duplicate, one copy being in the District Office, and the other kept by the Tahsildār, within whose jurisdiction the *parganah* lies.

16. Every *pattidār* is required, on having a male child born to him, to report the fact at the Tahsīl within 14 days, and after verification, the birth of the child is entered in the genealogical tree.

17. In the Ambālah District, and in the portion of the Karnāl District, formerly included in that of Thānesar, as the *pattidārs* were so numerous that it was impossible to insist on their attendance at the tahsīl once a year, for the purpose of having their existence recorded, and that the collection of

Procedure when the death of the holder of an *inām* is reported.

Special rules relating to *pattidārī* tenures, Cis-Sutlej States.

Register where kept.

Report of births of male children.

Special agency for the report of deaths of *pattidārs*, and births of male children in the Ambālah and Karnāl Districts.

the commutation for service paid by them was difficult, and as they had temptations to conceal the death of their brethren, Sirkadals have been appointed for each patti or village, who are held responsible for reporting at the tahsil, within 14 days of the occurrence, every birth of a male child, and every death of a pattidar belonging to his village or patti, with the names of his lineal male heirs, if he had any, and are charged with the collection of the commutation money. They are selected by the Deputy Commissioner (or when a Settlement is in progress, by the Officer in charge of the Settlement), a free voice being given to the fraternity which they are to represent in their election. Penal engagements are taken from them, rendering them liable to forfeiture of their own shares, or to such fine as may be proper, in case of neglect of duty. As remuneration for the performance of all their duties, they are allowed 5 per cent upon the amount of the commutation money realized by them, this percentage being deducted from the amount paid to Government.

18. A register in the same form for the larger jágirs in the Ambalah District now exists, showing the descent of the present holders from the ancestor in possession in 1808-9. With reference, however, to the succession to these jágirs, the orders contained in para 6 of Government of India No. 461 dated 12th February 1851 must not be lost sight of. No copy of this register is kept in the tahsil. Rule 16 is applicable.

19. The same form of register has been prescribed for the conquest jágirs in the Trans-Sutlej States, the genealogical tree commencing with the ancestor whose descendants in the male line will inherit the aggregate jágir revenue, so long as any such descendants exist. Rules 15 and 16 are applicable to this register.

20. In the portions of the Dehli and Hissár Divisions which were under the Government of the North-Western Provinces up to 1857, the registers of assignments of land revenue released before that date are in some cases those prescribed by the Board of Revenue, North-Western Provinces; these registers, where destroyed, having been prepared afresh from tahsil registers, which escaped destruction, or from the statements furnished to the Board of Revenue. In the Dehli and Karnál Districts a separate register is also maintained of jágirs since granted in reward for services for whatever term; and in the Gurgáon District a separate register of hereditary grants held during the pleasure of Government exists.

These registers should be kept up to date until fresh registers are prepared, when the arrangement followed in the Punjab registers should be adopted, so far as circumstances will admit: when this is done,

hereditary grants of a transferable character should be entered in a separate part of the general register, and the register of grants for religious and charitable purposes, not exceeding 10 bigahs, released at the last Settlement by the Settlement Officer, under Regulation XXXI of 1803, Section 2, clause 7, should be kept separate where such register exists. The forms given at pages 442 and 444 of Directions for Revenue Officers, North-Western Provinces, are sufficient for these portions of the general register, as detailed information in regard to the holders of transferable tenures is not required.

21. Grants under 10 acres, released in the Punjab, before the issue of Financial Commissioner's Circular No. 10 of 1853, by Settlement Officers or Commissioners, are in some districts entered in separate registers: where such registers exist, they should be maintained. Where such grants are not shown in any register, they should either be brought upon the general register, or a separate register should be prepared, as may be most convenient.

22. In some districts the general register contains other subdivisions in addition to those specified in rule 1. Where this is the case, the register may be maintained in its present form, provided that the principle of the classification given in rule 1 is not departed from.

23. Where English registers of any class of Revenue-free tenures exist, they should be maintained, and kept up to date in the same manner in which the Vernacular registers are kept up.

FORM A

Register of Revenue free tenures released

District

in Tahsil

as existing at the close of (1852-53).

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Pargannah or Tahsil	Name of Village.	Number of the Block of the Revenue	Number of the holder of the Revenue	NAME OF REVENUE FREE HOLDER WITH PARTICULARS OF PARENTAGE &c			Residence village	Area of land in acres	Decriptive of the Revenue free holder	Changes in Revenue free holder from one year to another, or otherwise	PARTICULARS AS TO DEATH OF REVENUE FREE HOLDER.		Date of Tahsil report	Date of District Officer's order for the Revenue free holder	Remarks
				Name and Father's name	Caste	Age					Date of decease	Date of Tahsil report			

(1) Column 1 to 11 are filled in when the register is prepared the other columns being left blank until the contingencies for which they are intended to provide, arise.

(2) In column 2 the names of villages should be arranged in a alphabetical order

(3) In the portion of the register relating to Revenue free tenures released for life column 10 should show in the case of joint holdings whether the share of each individual should lapse on his death or whether the entire holding should be partitioned until the death of the last survivor. The name of all the sharers should appear in column 7. If the terms of the partition be that the share of each sharer should be given to his son, it should be given in column 9. If the terms be that the tenure should not be inherited with until the death of the last survivor only one number should be entered in column 4 before the name of the first holder and in detail of shares in column 9 will be necessary.

(4) In drawing out the descriptive roll stereotyped particulars for purposes of registration should be avoided and it is possible some immutable physical peculiarity or indelible mark on the person which would enable the village to be easily located should be described

(5) Changes in appearance such as may arise from age or accident should be entered in column 12 when observed

(6) The decease of each Revenue-free holder and the name of the Tahsil report in which it is entered in columns 13 and 14 must link in on such report being received.

FORM C.

Register of Patildari shares in village of () Parganah or Tahsil () District ()											
1	2	3	4	5	6	7		8	9	10	11
Name of Parganah or Tahsil	Num-ber.	Name of Thakā or estate	Name of village	Genealogical tree of the family from the common ancestor in A D (1808 1899)	Names of Patildari sharers, with the share belonging to each at the time of Settlement	RECORD OF DECEASE OF PATIL DARS		Date of Talisudari report of descent to Deputy Commis- sioner	Deputy Commis- sioner's order, whether for re- sumption of share or its release to lineal male heirs, or collateral heirs, with date of order	Names of heirs succeeding to shares, with proportion inherited by each.	REMARKS.
						Date of decease.	Name of deceased, Whether with or without lineal heirs				

(1) Columns 1 to 6 are filled up when the register is prepared, and the remaining columns by the Tahsildar as mutations occur.

(2) In column 5 or 6 the names are entered in the *Magiri*, as well as in the Persian character.

(3) In column 11, references are given to other villages belonging to the same fraternity of patildars.

(4) The pages of the register are numbered in English in the margin, and when the statement of any village has been filled up owing to the number of lapses and successions a foot-note is written referring to the page to which the statement is transferred. When it becomes necessary to renew the volume, the entries in columns 1 to 6 and 11, unaffected by lapse of time, are transferred to the new volume, and the entries in columns 5 and 6 are modified in accordance with the mutations recorded in columns 7, 8, 9, and 10 of the superseded statement.

APPENDIX No. XVII--(Para 149)

*Málguezdrí Register for Talisil
for the year 1873-74.*

Number	Village	ESTATES		SADR MALUZRU		REVENUE DEMAND		Remarks explanatory of change &c
		1872 73	1873 74	1872 73	1873 74	1872 73	1873 74	
				Village headman or proprietor	Manager			

The arrangement should be topographical according to par-ganahs or zails, and patwari's circles.

Where a village includes more than one estate, the names of the estates should be entered in the column for the year opposite the name of the village. As changes are very few, only cases in which the number of estates have increased or diminished need be entered in the column for the preceding year.

If more estates than one, situated in different villages, belong to the same proprietor, a reference will be given to the numbers in the column for Remarks.

The column for name of manager will be blank, unless when the Tahsildar makes his demand for the revenue on any person other than the proprietor or village headman, as a Government farmer, a lessee, agent, or mortgagee of the whole estate, or a deputy appointed with the sanction of the Deputy Commissioner to discharge the duties of village headman. When there is a manager, the title under which he acts will be specified after his name.

The totals of the revenue demand will agree with those of the kistbandi for the years specified. In commencing the series of registers the Tahsildar will show in the last column, as nearly as he can, the authority for the entries, which must be strictly checked by the Deputy Commissioner, to ascertain that they rest upon proper authority. In future years only explanation of changes, and reference to other estates held by the same proprietors, will appear in this column. When changes have occurred and been reported, but no orders regarding them have been received, the entries in the statement should be the same as for the preceding year; a note referring to the report being given in the last column.

APPENDIX No. XVIII. — (Part. 186).

Sale of waste lands.

The rules at present in force on this subject are those contained in the subjoined Notification, but it will be seen from the note that pending a revision, which is under consideration, their operation is much restricted.

Financial Commissioner's Circular No. 31 of 1865.

<p>Referring to Punjab Revenue.</p> <p>(Revised rules for the sale of waste lands).</p>	<p>Government order No. 635 dated 16th September 1865, publishing Revised Rules for the sale of waste lands, forwards one copy of the Revised Rules for the use of his office, and two copies for each district of his Division.</p>
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2. The provisions of Book Circular No 11—5 A dated 24th January 1863 will apply only to sales effected previous to the issue of the Revised Rules.

NOTIFICATION.

No. 635 —With the view of assimilating the procedure of the Punjab to that of other parts of India, and rendering it conformable to the provisions of Act XXIII of 1863, the following Revised Rules for the sale of waste lands in the Punjab are published for general information, in modification of the Rules issued under Notification No. 25 dated 14th January 1863. These Rules will have only prospective effect —

I.—All waste lands, the property of Government, will be saleable by auction unless specially reserved.

II —Lands situated in the vicinity of towns, or for any other reason, bearing an exceptional value, will be specially reserved, * and will not be sold under these rules without the express sanction of the Local Government. A list of these lands will be hereafter published in the *Panjab Gazette*.

III —The area of a single grant is not ordinarily to exceed 3,000 acres. It will usually be optional with the applicant to choose such portion of the available waste as he may consider best to suit his purpose, but no parcel of land shall be sold in such a shape as shall, by its abstraction, seriously detract from the value of the remainder of the available land. Every lot shall be compact, and shall include no more than one tract of land in a ring fence; † and when the land touches a public road, navigable river, or canal, the length of the road, river or canal frontage, shall not exceed one-half the depth of the lot.

* In 1866, by Book Circular No XIV of 1866, it was intimated that “the Governor General in Council had requested the Local Government not to permit sale of any rakhis which are likely by their position to prove useful hereafter for plantations, even though no timber is now to be found on them.”

† For the present the sale of waste lands revenue-free is subject to the restriction imposed by the following extract from a letter from the Secretary to the Government of India, Department of Agriculture Revenue, and Commerce, which was circulated for general information and guidance with Financial Commissioner's Book Circular No XVI of 1872 .—

Extract from a letter from the Secretary to Government of India, Department of Agriculture, Revenue, and Commerce.

“ Pending a general revision of the rules for the disposal of waste lands, I am directed to request that no more lands may be sold revenue-free in perpetuity without the previous sanction in each case of the Government of India, excepting only such small plots, not exceeding ten acres in extent, as may be required for buildings or gardens.

IV.—There is no prohibition against the same person applying for two or more lots of land provided that each application comprises no more than the area prescribed in Rule III

V.—All applications for waste lands "shall be made in writing to the Deputy Commissioner of the district in which they are situated. The application should specify the locality of the land as far as may be practicable, the estimated area desired, and the name of the applicant; and it will be the duty of the Deputy Commissioner, or his Assistant, as the case may be, to afford, if desired, either verbally or in writing to the applicant, or his representative delivering the document, such information regarding the circumstances of the land as the records of his office, or his own personal knowledge, may enable him to supply

VI.—On receipt of the application the Deputy Commissioner shall, within one month, cause the land applied for to be surveyed and its boundaries demarcated, the estimated cost of the survey and demarcation being first deposited by the applicant

VII.—If no valid objection to the proposed grant be apparent, and if the land is ordinary waste, the Deputy Commissioner will issue, simultaneously with the order for survey, a Notification in the form marked A. This Notification is to be published in the *Punjab Government Gazette*, and a translation of it in the *Sarkari Akhbār*—copies of both English and Vernacular versions being suspended in the Deputy Commissioner's office, and that of the Tahsildar or Sub-Collector of the parganah in which the land is situated. The intended sale is also to be proclaimed by beat of drum at both places, and in the villages to which the land adjoins, on three Court days, at intervals of twenty days or more. If deemed requisite or advisable, the Deputy Commissioner will also adopt any other measures that may be practicable for bringing it to the knowledge of parties likely to be interested

VIII.—Simultaneously with the issue of the Notification, the Deputy Commissioner will report the circumstance, with all needful particulars, to the Commissioner, whose duty it will be, should he deem any further information to be necessary, to call for it, and adopt such measures as he may deem expedient previous to the expiration of the term of Notification

IX.—During the term in question, the Deputy Commissioner, or one of his Assistants or Extra Assistants is required to inspect the land, and estimate upon the spot the upset price, which price, however, in the case of ordinary waste, is not to exceed two and a half rupees per acre of the whole area. The applicant, or applicants, or their representatives, should be invited in every case to accompany the inspecting officer; and, in the event of their doing so, the demarcation of boundaries shall be performed, as far as possible, in their presence.

X.—If, before the day of sale, a claim of proprietary or occupative right in any part of the land be preferred, the Deputy Commissioner shall investigate the claim, and if satisfied that it is groundless, shall reject it, and proceed with the sale; but if on investigation any such claim shall appear to be well-grounded, the Deputy Commissioner should either reject the application for the purchase of the land, or refer it for the orders of the Commissioner. In the former case the applicant may appeal to the Commissioner. The Commissioner may direct the Deputy Commissioner either to reject the application or to proceed with the sale of land, either unreservedly on the conditions prescribed by Rule XII, or if any claim to right of proprietorship, occupancy, or use in any part of the lands, be established to the satisfaction of the Commissioner, with a special reservation of such right, or exclusion of the area in which such right exists.

XI.—On the expiration of the period named in the Notification, if no valid objections have been raised to the sale, the Deputy Commissioner shall put the land up to auction, at the upset price, in the manner prescribed for sale of land by Collectors, awarding it to the highest bidder. It is to be understood that all claims or objections advanced have been previously disposed of; and, on the sale being completed, and the purchaser having, as required by Rule VI, paid down the estimated cost of survey and erection of substantial boundary pillars, a certificate of transfer, in the form marked B, is to be given him; the proceedings of the Deputy Commissioner under these rules, if allowed thus far by the Commissioner, being final, and not liable to be over-ruled for any informality not attributable to act or default of the grantee. All sales shall be public.

XII.—Within thirty days of the receipt of a memorandum from the Deputy Commissioner, or his Assistant, reporting completion of the survey of the land, the purchaser is to be required to pay at least 10 per cent. of the price of the land, and any balance that may remain due of the cost of the survey, advertisement, and sale, after which a deed in English, in the form marked C, signed by the Secretary to the Government Punjab, is to be given to him, which shall be held to convey to him a full hereditary and transferable proprietary right in the land sold, and to absolve it from all demand for land revenue by Government, and all claims whatever of previous right of any kind, by whomsoever preferred (excepting only such rights as may have been reserved under Rule X); but the land shall remain liable for the payment of the purchase-money, with interest at 10 per cent., and to all general taxes and local cesses to which other lands paying revenue are liable, and to such claims by third parties as are admissible under the provisions * of Act XXIII of 1863 for the adjudication of claims to waste lands. The deed shall also prescribe the mode and time of payment of the

* NOTE.—See Sections XVIII, XIX, XX, and XXI of Act XXIII of 1863.

remainder of the purchase-money, which shall be as the purchaser pleases, provided that not less than ten per cent. of the original sum, with 10 per cent. interest on all arrears from the last preceding payment, be paid yearly on or before the anniversary of the date of sale.

XIII.—On receipt of the 10 per cent. of the price of the land and the balance due for the cost of the survey, advertisement, and sale, as required in Rule XII, the Deputy Commissioner, or his Assistant, shall, by a written order, direct the Tahsildár or other responsible officer to put the purchaser or his agent in possession, and that officer shall give possession accordingly on the spot in the form usual in the country; and, taking the receipt from the purchaser, or his agent, shall forward it to the Deputy Commissioner with his report, stating execution of the order he had received.

XIV.—In districts which have undergone scientific survey, it is possible that the surveyor's village maps may show with precision the limits of the plot applied for, in which case it will suffice to supply the purchaser with a transcript of this. Such, however, will rarely be the case, and accordingly re-survey will in almost all cases be indispensable, both to determine and exhibit the precise area and boundaries and to indicate the main features and characteristics of the various portions of the tract. It is not probable that in any district of the Punjab applications for some time to come will be sufficiently numerous to justly require the entertainment of special establishments for this purpose; but as the patwáris have almost everywhere been instructed in the use of the plane table, the Deputy Commissioner should always be able, by employing the most skilful of these under the guidance of the kánungo and Tahsildár, to have a tolerably correct map prepared, for which the patwári should be moderately remunerated. If the applicant should be dissatisfied with a map thus prepared, every effort should be made to procure the services of a more scientific surveyor. If the land be purchased by any other person than the applicant, the estimated cost of survey deposited by the applicant shall be returned to him.

XV.—Failure to pay any instalment, or portion of instalment, subsequent to that paid on completion of survey, or any arrears of interest, shall render the lot liable to be sold for realization of the arrears, &c. On failure occurring, the Deputy Commissioner shall immediately give notice to the owner, if resident in the district, or to his agent, or servant in the land, and shall advertise the amount of arrears, with all necessary particulars, in two successive numbers of the *Government Gazette*, and of two of the principal English and Vernacular papers of the Province, and these advertisements shall be considered sufficient notice if the principal or his agent do not receive personal notice; but re-sale shall not be advertised until three months after the date of failure, within which period the Collector shall be at liberty, if he sees fit, to receive the arrears if tendered by

the owners, and such receipt shall be held to condone for the failure. The Rules above prescribed for sale shall apply to a re-sale under this Section.

XVI.—In the event of sale for arrears, as prescribed in the preceding Rule, the proceeds shall be applied first to defray all expenses of sale; secondly, to the payment to Government of the full amount of the arrears due on the original purchase of the lot, together with interest at 10 per cent. on the same from the last preceding date of payment; thirdly, to refund to the party whose right has been sold the amount he may have paid for survey, and instalments of purchase-money, but without interest; and, fourthly, the remainder, if any, shall be divided rateably between Government and the party who has been sold out, the latter receiving a share in the proportion of the amount of the instalments he has paid to the whole of the purchase-money.

XVII.—No party shall have a legal right to a refund of any money paid by him unless the same has been prescribed in any of the preceding Sections.

XVIII.—Every appropriated grant is to be reported to Government as soon as the certificate B has been given to the applicant; and a deed is to be submitted, with the report, through the usual channels, for the Secretary's signature. A register of all grants thus completed shall be kept by the Deputy Commissioner in the form noted below; and all maps and other proceedings appertaining to such shall be numbered and filed in the order entered therein; and no transfer of a grant will be recognized by the Civil or Revenue Courts unless registered in due form, and entered in this Register.

Form of Register of waste land sold, prescribed in Rule XVIII.

1	2	3	4	5	6	7	8
District.	Parganah.	Name and area of grant.	Name of grantee.	Rate fixed.	Amount of purchase-money paid.	Special conditions of sale other than mentioned in the published form of grant.	Remarks by the Deputy Commissioner.

XIX.—Orders will be issued from the Offices of Account in regard to the proper mode of bringing to credit all realizations on account of such grants. But the amount of principal and interest, respectively, realized from this source during the year, will be shown in a separate statement accompanying the Annual Revenue Administration Report according to a form prescribed by the Financial Commissioner, and a separate paragraph of the Report is to be assigned to the operations of the year carried on under these Rules.

FORM A.

Notice is hereby given that the plot of Government waste land (*here enter boundaries*) situate in the Sub-Collectorate of _____ in the district of _____ in area _____ has been applied for by _____, an intending purchaser, and will be put up to auction, at an upset price of Rupees _____, on the expiry of a period of three months from this date, unless some valid objection to such sale shall have been by that time urged.

DEPUTY COMMISSIONER'S OFFICE. }

Dated the _____ } Deputy Commissioner.

FORM B.

Certified that the plot of land (*here enter designation, or other available mode of identification*) in area _____, situate in the Sub-Collectorate of _____, in the district of _____ has been allotted, as a grant by the British Government, to _____, son of _____, a resident of _____ for Rupees _____, conditionally on his fulfilling the prescribed terms.

The sum of Rupees _____ has been paid to Government by the said _____, of which Rupees _____ are on account of purchase-money, and Rupees _____ for cost of survey of the said land, the erection of boundary pillars thereon, and other incidental expenses connected therewith.

DEPUTY COMMISSIONER'S OFFICE, }

Dated the _____ } Deputy Commissioner.

FORM C.

Know all men by these presents that the Government of the Panjab has conferred on _____, his heirs, executors, administrators, and assigns, the grant of a tract of land measuring

British statute acres———, situate in———, and do hereby convey to the said———, his heirs, executors, administrators, and assigns, a full hereditary transferable proprietary right in the land sold, and to all its produce, subject to the following conditions:—

I.—The purchase-money of the grant is Rupees——— of which Rupees——— have been paid. Payment of the balance, Rupees———, shall rest with the purchaser, provided that not less than 10 per cent. of the original sum remaining to be paid, with 10 per cent. interest on all arrears from date of last preceding payment, be paid yearly on or before the anniversary of the date of sale. The land sold is absolved from all demand for land revenue by Government, and all claims whatever of previous right of any kind by whomsoever preferred (excepting only such rights as may have been reserved under No. X of the Rules for the sale of the waste lands); but it shall remain liable for the payment of the purchase-money with interest at 10 per cent. per annum, and to all general taxes and local cesses to which other lands paying revenue are liable, and to such claims by third parties as are admissible under the provisions of Act XXIII of 1863 for the adjudication of claims to waste land.

II.—No transfer of proprietary right will be recognized by the Civil Courts, or by the Revenue Officers of Government, unless duly registered.

III.—The right of the public to thoroughfares, traversing the grant, is not to be interfered with. The grantee is to contribute on the same terms as other landholders for the construction and repairing of high roads, but will have no claim on Government for making or repairing private roads.

IV.—The grantee is to erect permanent boundary marks * round his grant, and to keep them in a state of repair.

V.—The grant conveys plenary rights to all products, both above the surface and below the same; but, in the case of minerals, subject to such royalty payable to the Government as may be fixed under the rules in force.

VI.—The grantee will be responsible for the police and conservancy of his grant, to the same extent as other landholders are for theirs, and he will keep up such establishments for these purposes as may be required by the general Rules in force.

VII.—The grantee will be liable for all cesses imposed upon landholders generally, and to the Acts and Regulations to which lands payable revenue are liable. When the cesses are levied by percentages on the revenue, 10 per cent. upon the purchase-money shall be for the present assumed as the revenue of the estate for the purposes

* This will be usually done at time of survey.

of his calculation. Government, however, reserves to itself the right to prescribe, by enactment, such modified rules on this point as may hereafter appear expedient.

VIII.—Arrears on account of road fund, chaukidár's salary, or any other cess, may be realized by distraint of the crops or other property of the grantees.

IX.—The prescriptive right of other proprietors in streams running through or bounding the estate will be maintained for purposes of irrigation or navigation used for the transport of timber or other property, and for other purposes of general utility. The Government reserves to itself the right which it everywhere possesses over all such streams, whether for purposes of irrigation or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such a way, and on such conditions, as may seem most conducive to the public good.

X.—The lands included in this grant are shown in the subjoined table :—

Number on map.	Number of grant.	Name of grant.	Name of grantee.	Area in acres	Purchase-money.
BOUNDARIES.		NORTH.	SOUTH.	EAST.	WEST.

XI.—Failure to fulfil any of the above conditions will render the lot liable to the penalties defined in Nos. XV and XVI of the Rules for the sale of waste lands.

XXII.—On payment of purchase-money in full, with all arrears of interest, the grant will belong to the grantee, free for ever from all demands on account of land revenue.

APPENDIX No. XIX.—(Para 186).

Lease of Waste Lands.

The rules in force on this subject, promulgated under the sanction of the Government of India by Financial Commissioner's Book Circulars No. XII of 1868, No. XX of 1869, and No. XII of 1871, are given below, as also the form of lease prescribed for adoption in future in Financial Commissioner's Book Circular No. XV of 1873.

Rules for granting leases of Government Waste Lands.

1. Applications for leases of waste land should ordinarily be made to the Deputy Commissioner of the District.

2. The area of a grant shall ordinarily not exceed 3,000 acres.

3. Every grant shall be of a compact and convenient shape, so as not to detract from the value of surrounding land.

4. When a grant touches a canal, river, or high road, the length of the canal, river or road frontage shall not exceed one-half of the depth of the grant.

5. If any expense requires to be incurred for the demarcation, measurement, and mapping of the land, the same shall be defrayed by the person applying for the land, whether the application be ultimately sanctioned or not.

6. If the Deputy Commissioner is of opinion that the land applied for is not suitable for a lease, he may reject the application, recording his reasons for so doing. Such orders are open to further reference to Commissioner and Financial Commissioner.

7. If the Deputy Commissioner considers that the application may be complied with, he shall prepare a form of application as annexed. After the application has been received, the Deputy Commissioner shall issue an advertisement, to the effect that the land has been applied for on lease.

8. A copy of the advertisement shall be posted at the District Kachahri, and another at the Tahsil, and another at the village, or on or near the land.

9. If any objection be taken, the Deputy Commissioner shall proceed in the manner laid down in Sections I to V, inclusive, of Act XXIII of 1863.

10. If notice is filed within the prescribed period, the proceedings shall be stayed, and the Deputy Commissioner shall send a report of the whole case through the Commissioner to Financial Commissioner for orders.

11. The rates to be assessed on lands leased under these rules shall be determined by the Deputy Commissioner in each case on its own merits, with due regard to the revenue rates on land in the neighbourhood, and the special circumstances of the case. The Commissioner and Financial Commissioner, or Government, may, on the case coming before them by report or otherwise, modify the rates proposed by the Deputy Commissioner, as well as any other of the terms of the lease. The rates should not ordinarily be fixed at a sum less than could be obtained by grazing dues.

12. No lease exceeding 300 acres shall be valid until sanctioned by the Financial Commissioner. Leases not exceeding 300

acres may be sanctioned by Commissioners, unless there be any special circumstances rendering reference to the Financial Commissioner necessary. No lessee shall be put in possession until such sanction has been received.

13. A formal deed of lease should be prepared by the Deputy Commissioner, and be signed by Secretary to Financial Commissioner or by Commissioner, as the case may be.

14. The duration of the lease will be determined in each case on its own merits, but ordinarily where a Settlement has been effected, the lease will be for the remainder of the term of Settlement.

15. If within six months of the sanction of the lease having been communicated to the applicant he fails to take possession of the land, it will be competent to the Deputy Commissioner to declare the lease cancelled, reporting the fact to the Commissioner or Financial Commissioner.

16. A lessee is entitled to all agricultural products of the lands included in his lease, but not to mineral products, or to trees and fuel timber, regarding which special arrangements must be made in each case.

17. The value of the timber on a grant, in cases where the lessee is permitted to purchase it, will be estimated according to the demand for fuel in the district, the distance of places where fuel can be sold, distance from Railway lines or Government work, and other similar considerations.

18. If the lessee is unwilling to pay for all the standing timber at once, it shall be competent to the Deputy Commissioner to arrange that timber shall be cut down and paid for in separate portions as cultivation proceeds, provided that the aggregate sum so obtained shall not be less than would have been obtained by selling the whole of the timber at the outset, and provided also that if the value of timber rises during the currency of the lease, the lessee shall pay for it at the enhanced rates existing at the time each portion is sold to him.

19. A lessee is entitled to sink wells, make water-courses, plant trees, build houses, and otherwise improve the land, and shall be entitled to pre-emption of the proprietary right in the land at a fair and reasonable sum, provided that he agrees to the assessment placed on the land. The right of pre-emption, however, shall be contingent on the land not being required for public purposes. Whether the land be required for public purposes or not, the lessee, whose lease may not be renewed, will be allowed to remove all materials connected with improvements he may have effected, or these may be, by mutual consent, purchased by Government at a valuation; further than this the lessee shall have no claim against Government for compensation.

20. The right of Government over all rivers and streams, and the right of the public to use existing throughfares traversing the grant, are not to be interfered with by the lessee.

21. After the expiry of the first period of lease, the lessee will, if the lease be renewed, become liable to the payment, over and above the land revenue assessment, of *málikánah*, or rent to Government, as proprietor, at such rates as may be determined if he does not purchase under Rule 19.

22. A lessee under these rules is bound to pay the ordinary extra cesses, that is to say, if the land leased forms part of a *rakh* or land known under any other name, demarcated as the exclusive property of Government, he must pay the road cess, school cess, and *dák* cess, the *ála* *lambardár's* and *zaildár's* cesses, at the rates levied in the other villages of the same *parganah*; or, if the land leased forms part of an ordinary *mauzah*, and is not separately demarcated as Government land, he must pay the road, school, and *dák* cesses, and the *lambardár's* and *zaildár's* allowances, and, the *patwári* cess, as levied in the other villages of the *parganah*.

23. Should any other general cess be imposed on the revenue-payers of the *parganah*, the lessee will be liable to pay it also, should its imposition seem to the Revenue authorities proper with reference to the fact of the Government land being separately demarcated or forming part of a *mauzah*, in which there are other proprietary rights. Balances due on account of extra cesses may be realized in the same way as balances of Land Revenue. These rules do not apply to leases granted before their issue.

24. These rules supersede the provisions of Circular No. 40 dated 29th June 1850.

* Rules 22 and 23 were added before rule 24, which was originally numbered rule 22, by Financial Commissioner's Book Circular No. XX of 1869.

Form of Application for a lease of Government Waste Land under the Rules of 19th June 1868.

1	2	3	4	5	6	7	8	9	10	11	12
Name, parent- age, and circumstances of applicant.	District and Tahsil in which land is situated.	Area applied for.	Description and location of the land.	Proposed duration of lease.	Proposed rates of as- sessment (and reser- vation, if any).	Terms for timber, minerals, &c.	Means of irrigation, existing and proposed.	Present in- come from the land.	Opinion of Deputy Commis- sioner.	Opinion or order of Commis- sioner.	Order of Financial Commis- sioner.

General Form of Lease of Waste Lands in the Punjab.

PART I.

This instrument of lease made on the _____ day of _____ 187____ between the Government of the Punjab, through its Agent E. F., and A. B., the son of C. D., hereafter called the lessee, *witnesseth*, that in consideration of the rent (Add description and residence). herein reserved, and the stipulations herein contained and to be observed by A. B., his heirs and assigns, the Government of the Punjab doth hereby grant unto A. B. and his heirs a lease of all the Government waste lands, described in Schedule I, for a term of _____ years from _____ at a yearly rent during the _____ first _____ years of Rs. _____ and during the remaining _____ years of Rs. _____

2. The Government does not grant to the lessee, but hereby excepts and reserves to itself out of and in respect of the said lands, all existing rights to and over all mines, minerals, all trees and fuel timber, all rivers, streams and water-courses, and all thoroughfares within and traversing the said lands.

PART II.—STIPULATIONS OF THE LESSEE.

That lessee doth hereby agree—

1. That he will pay the yearly rent reserved in two equal *half-yearly instalments*, at (*place of payment*) _____ on the _____ day of _____ and the _____ day of _____ the first instalment to be paid on the _____ day of _____ next.

2. That he will pay, when due, all taxes, rates, and assessment such as road, school, and dāk cesses, and lambardári and zaildári dues, and all other taxes, rates, and assessments whatsoever imposed by competent authority upon or in respect of the said lands.

3. That he will permit the officers of Government to enter on the said lands for all purposes connected with the construction, maintenance, or repair of new, as well as of existing thoroughfares and water-courses.
- Right of entry for construction of works, &c.

Provided that no compensation, either by reduction of rent or otherwise, shall become due to the lessee from Government by reason of any such operations.

4. That he will permit the officers of Government, in like manner, to enter and do all acts and things necessary for the full enjoyment of the rights reserved to Government to and over all mines and minerals and trees and fuel-timber on the said lands.
- Right of entry to enjoy mines, &c.

5. That he will not do any act inconsistent with, or injurious to, any of the rights excepted and reserved to the Government in Clause 2 of Part I of this lease, and will not in any way interfere with the lawful use by the public of any thoroughfare within the said lands.
- Protection of rights reserved to Government.

6. That he will duly comply with such directions as the Deputy Commissioner of shall issue, requiring him to construct boundary marks on the limits of the said lands, and will keep them, when erected, in good repair.
- Erection of boundary marks.

7. That he will not cultivate or otherwise manage the said lands, or any part of them, in a manner calculated to injure them permanently or to lessen their value.
- Husband-like cultivation.

8. That he will not assign or part with the possession of the said lands, or any part thereof, except to cultivators holding of himself, without the written permission of Government first obtained.
- Not to assign without leave.

9. That he will, at the end or other sooner determination of the term, peaceably leave and surrender the said lands to the Government.

PART III.—RIGHTS AND POWERS OF GOVERNMENT.

It is hereby agreed between the Government and the lessee—

- 1st.—That arrears of rent may be recovered by Government from the lessee in the same manner as arrears of land revenue may be recovered.
- Recovery of rent.

- 2nd.—That if any instalment of rent shall be in arrears for days, or if any of the stipulations of the lessee shall

not be duly observed by him, the Government may forthwith resume and take possession of the said lands as though this lease had never been granted, and the lessee shall have no right, by reason of such resumption, to recover compensation from Government for any improvement made by him, but the said lands in their improved condition shall vest absolutely in the Government upon possession being taken.

PART IV.—DUTIES AND LIABILITIES OF LESSEE.

It is hereby declared and agreed that the lessee is and shall be bound to render all such assistance in the prevention and discovery of crime, as is incumbent upon land-holders by any law or rules for the time being in force in the Punjab, and is and shall be responsible in the same manner as village communities are under any track law or rules for the time being in force in the Punjab.

2. That if the lessee omit or neglect to perform any obligation imposed upon him by such law or rules, the Government may thereupon cancel this lease and resume the lands, as explained in clause 2 of Part III, in addition to any penalties to which the lessee may be liable under any such law or rules.

PART V.—RIGHTS AND POWERS OF LESSEE.

It is also hereby agreed between Government and the lessee—

1. That the lessee is and shall be at full liberty to sink wells, make water-courses, plant trees, build houses, and otherwise improve the said lands, and to locate cultivators, and is and shall be solely entitled to all agricultural and spontaneous products not expressly excepted and reserved by this lease.

2. That if during the term of this lease or at its expiration the Government shall resolve to sell the proprietary right in the said lands, the first offer thereof shall be made to the lessee at a reasonable price to be fixed by the Deputy Commissioner of and to be accepted or refused by the lessee within the time named by Government,

Provided, that the said proprietary right shall not be transferred to the lessee, unless and until he shall have consented to pay the land revenue assessed upon the said lands by the proper officers of Government.

Provided, further, that the lessee shall have no right to such offer if the said lands be required for any public purpose.

3. That at the expiration of the term of this lease, and whether the land be or be not required for public purposes, the lessee shall become entitled to compensation as follows :—

All the materials connected with improvements made by the lessee to the said lands may be sold to and purchased by the Government by the mutual consent of Government and the lessee, at a price to be agreed on by them or to be ascertained in manner provided in Schedule II. In default of such mutual consent to sell and purchase, the lessee shall forthwith remove all such materials at his own expense.

Except as is hereinbefore agreed, the lessee shall have no claim to compensation from Government for any improvement effected by him, the provisions of any Act in force for the time being as to the acquisition of land for public purposes notwithstanding.

Provided always that no such compensation shall be claimable by the lessee if his lease be renewed.

4. (That if, at the expiration of the term of this lease, a settlement of land revenue shall be in progress in the district of and the lessee shall continue in possession with the consent of Government, all the terms of this lease shall in the absence of express agreement to the contrary, be deemed to continue in force until the conclusion of the Settlement proceedings)

NOTE.—This clause is only to be used when the lease is for the term of Settlement.

Interpretation.

In this lease the term "lessee" means and includes the said A. B., the heir of A. B., and the assigns of A. B. or of his heirs

The term "Government" means and includes every person duly authorized to act for or represent the Government of the Punjab in relation to any matter or thing contained in or arising out of this lease.

As witness our hands this day of 18
at in the Punjab
Signature of E F, on behalf of the Government of the Punjab

E F

Signature of A B A B.

Witnesses, } S H
if any } K L.

SCHEDULE A

Description and Boundaries of the lands heretofore leased.

SCHEDULE B.

SEE PART V, CLAUSE 3 OF LEASE.

(On an 8-ana Stamp).

If the lessee and the Government mutually agree to sell and to purchase the materials connected with the improvements effected by the lessee on the lands of which the lease has expired, and they agree as to the price, or both, the Government shall purchase the same at the price so agreed upon. In certain contingencies agreement to refer to Arbitration.

it is hereby agreed that the matter or matters in difference shall forthwith be referred by an instrument in writing signed by the Government and by the lessee to the arbitration of persons to be appointed by the Deputy Commissioner for the time being of the District of _____ or the Judge of some other Court having jurisdiction in respect of the said matter, and that such instrument shall be filed in the Court of such Deputy Commissioner or Judge, any objection of either party to the contrary notwithstanding; and that such Court may then proceed as provided in Section 316 of Act VIII of 1859.

If either party to this lease shall refuse or omit to sign such instrument within 7 days after receipt of a written request to do so from the other party, the lessee shall be bound forthwith to remove the materials as provided in Clause 4 of Part V of this lease, and the party so refusing or omitting shall become liable to pay Rs. 50 to the other party as liquidated damages for breach of this agreement to refer the matter or matters in difference to arbitration.

(Signed) E. F., for the Government of the Punjab.

(Signature of Lessee.) A. B.

In the subjoined extract from Book Circular No. XXII of 1872 periodical inspection of land leased for cultivation under the waste land rules is enjoined, in order to ascertain that the terms on which the leases were granted have been properly fulfilled.

Financial Commissioner's Book Circular No. 22 of 1872.

4. The state of lands held on lease usually comes under examination during Settlement operations, and on other special occasions when attention is directed to particular cases, but these incidental checks are not sufficient, and a more systematic procedure must in future be observed. In some districts the area held on Government leases is very large, and it is necessary, in the interests of Government, that inspection of the lands by Revenue officers should be constant and careful, without, however, needlessly harassing the lessee.

6. The conditions on which leases are held should always be enforced, and with this view it is necessary that Deputy Commissioners should instruct the patwáris to inspect and report the lands annually, or at the stated periods mentioned in the leases, as terms during which improvements are to be effected.

APPENDIX No. XX—(Para. 198).

Compensation for land taken up for public purposes.

1. The law under which land required for public purposes is now taken up is the Land Acquisition Act. 1870. It has not been found necessary to make any rules under Section 59 of the Act.

2. In many cases a preliminary investigation is necessary, to ascertain whether the land is suitable for the purpose for which it is proposed to take it up. This is provided for by Section 4 of the Act. A Notification, that the land is likely to be required for such purpose (Form No. 1), is published in the local gazette, and the Deputy Commissioner is required to give public notice of the substance of the Notification at convenient places in the locality. This enables any officers generally or specially authorized by the Local Government to enter upon and survey the land required, and to do all acts necessary to ascertain whether it is adapted for the purpose. By Notification No. 675 dated 13th May 1870 the Punjab Government has authorized all Executive Engineers of the Public Works Department (including Canals and State Railways) to conduct the preliminary investigations described in Section 4.

3. The preliminary Notification may of course be dispensed with if no preliminary investigation under Section 4 is necessary, or if there is reason to believe that the consent of the owner to such investigation may be obtained without difficulty.

4. When consulted by an officer acting under such Notification, the Deputy Commissioner should give him the fullest possible information of the probable cost of the land per acre, or otherwise, and the value of buildings, &c, on the property.

5. If after such preliminary investigation as may be necessary Book Circular XVII has been made, the Local Government is satisfied that the land is needed for a public purpose, or for a company, an attempt should in the first instance be

made to obtain the land by private negotiation, unless when the title to the land is doubtful, or when the Local Government directs possession to be taken under Section 17. If the land cannot be obtained by private negotiation at fair terms, or if the title to the land is doubtful, or the Local Government directs possession to be taken under Section 17, a declaration under Section 6 of the Act that the land is needed for a public purpose (Form No. 2) must be published in the local Gazette, and after such publication, the Deputy Commissioner must be directed to take order for the acquisition of the land.

6. The Deputy Commissioner then causes public notice to be given under Section 9 at convenient places on or near the land (Form No. 3), that Government intend to take possession, and that claims to compensation should be made to him, and serves notice to the same effect on occupiers of the land and other persons known or believed to be interested therein.

7. On the date fixed by the notice, or on any day to which the enquiry may be postponed, he proceeds to enquire under Section 11 into the value of the land, to determine the amount of compensation which should be allowed, and to tender such amount to the persons interested who may be in attendance. The enquiry for this purpose is summary. Before the day fixed for the enquiry, a Statement in Urdú in the accompanying form (No. 4), is prepared under the supervision of a trustworthy Revenue official. This shows separately for each village the number of each field, to be taken up in whole or in part, in the Settlement Field Register, the area of the land, the names of the persons known or believed to be interested therein, and all available data for forming a judgment as to the value of the property. It also includes estimates of the value of wells, trees, buildings, crops, &c., upon the land. Lines are drawn on an excerpt from the patwári's field map, showing the limits of the land to be taken up, and this is submitted to the Deputy Commissioner with the statement. Advantage should be taken of the information possessed by respectable men of the neighbourhood to ascertain the real value of the property; and particulars as to the selling price of land and houses in the vicinity may also often be obtained from the Office of the Sub-Registrar of Assurances. This statement should be tested before the day fixed for the enquiry.

8. When other Departments are concerned, notice should always be given them, so that they may have an opportunity of being represented at the enquiry. The party interested in the land, and any officer of the Department for which it is taken up, who may attend at the enquiry, should be allowed to produce evidence as to the value of the land.

Circular XV of 1870
para 14 and Circular
XXII of 1871.

9. Sections 24 and 25 of Act X of 1870 specify the matters which are to be taken into consideration in determining compensation, and the matters to be excluded from consideration, and Section 13 requires the Deputy Commissioner to be guided by those Sections.

10. If the parties interested agree to accept the amount tendered by the Deputy Commissioner, he is required to make an award under his hand for the same (Section 14). This award is conclusive evidence of the value of the land and the amount of compensation allowed, and no suit can be brought to set it aside (Section 58), nor does any appeal from it lie in the Revenue Department. It should be written in English by the Deputy Commissioner himself, and should contain some details of the mode by which the result has been arrived at. The award must invariably be made by the Deputy Commissioner himself, though he may employ any competent subordinate in preliminary proceedings.

11. Section 15 requires the Deputy Commissioner in case of dispute as to the title to the land, or any right or interest therein, or if unable to agree with the persons interested who attend in pursuance of the notice, as to the amount of compensation to be allowed, or if any person whom he has reason to think interested fails to attend, or if he considers that further enquiry as to the nature of the claim ought to be made by Court, to refer the matter to the determination of the Court, that is, in the Punjab, of the Commissioner of the Division, unless the Local Government has appointed any other officer to perform the functions of Judge under the Act.

12. After such reference, or after making an award under Section 14, the Deputy Commissioner is empowered to take possession of the land on behalf of Government. In cases of urgency, under the direction of the Local Government, he may take possession immediately on the expiration of the notice under Section 9.

13. When a reference is made to Court, the Court's award may not exceed the amount claimed by the person interested, or fall short of the amount tendered by the Deputy Commissioner under Section 11. The same matters are to be considered in determining compensation, and the same matters are to be excluded from consideration as when the compensation is determined by the Deputy Commissioner. The cost of the proceedings are paid in the first instance by the Deputy Commissioner, but will be recovered from the person interested if the award does not exceed the amount tendered by the Deputy Commissioner, otherwise they will be charged to the Department for which the land is taken up, which will also be charged with interest from the date of taking possession to the date of payment.

14. Payment will in all cases be made by the Deputy Commissioner. In paying compensation, awarded either by the Deputy Commissioner under Section 14, or by Court, 15 per cent. is added to the market value, estimated under Section 24, in consideration of the compulsory nature of the acquisition. This need not affect the amount agreed upon when the land is acquired by private negotiation.

15. When land is taken up by compulsory process under Act X of 1870, the compensation becomes due when the amount has been determined by the award of the Deputy Commissioner, or by the Court, if a reference has been made to Court under Part III of the Act. If an appeal lies against the order of the Court, Section 42 provides for the withholding of payment until the time for appeal has expired, or, if an appeal has been preferred, until the appeal has been disposed of. Where this provision does not apply, the Deputy Commissioner should at once disburse the amount due, and submit a bill, supported by the receipts of the payees, and by copy of the award or order fixing the amount of compensation, to the Department concerned, for adjustment. The question whether that Department has sufficient Budget provision to meet the demand, is one with which he has nothing to do. If it has such provision, it will have no difficulty in clearing his accounts; if it has not, it must take immediate steps to adjust the bill, by making such transfer of appropriation as may be necessary.

If a bill for compensation paid by the Deputy Commissioner from his Cash Balances be not adjusted within a reasonable time, a report should be made through the Commissioner for the information of Government.

16. When land is obtained for public purposes by private negotiation, a bill for the compensation must be submitted for audit before payment is made, but where it is taken up by compulsory process, whether under Part II or Part III of the Act, payment should be made on production of the award prior to audit.

Consolidated Circular
J of Accountant General
Panjab, dated 1st
February 1872, paras.
11 to 14.

17. No declaration in the Gazette is necessary in the case of land required for temporary occupation for any term not exceeding three years, but if it cannot be obtained by private negotiation, Government may direct the Deputy Commissioner to procure the occupation and use of the land for any term not exceeding three years which it may think fit, and notice is then issued by him to the persons interested, and compensation determined by agreement with

them, or, in case of difference as to the sufficiency of the compensation, by reference to Court. After such agreement or reference he may take possession. When the land is restored, compensation is determined for any damage done not provided for by the agreement. If, however, the damage is such as to render the land permanently unfit for the purpose for which it was used immediately before being taken up, Government must proceed under the Act to acquire the land.

18. Except in this case, Government is not compelled by the Act to complete the acquisition of any land unless an award has been made or a reference to Court ordered by the Deputy Commissioner, but if it declines to complete the acquisition, it must pay such amount as may be awarded by the Deputy Commissioner for any damage done to the land during the preliminary proceedings.

19. Assignees of the Land Revenue fall within the definition of "persons interested" given in the Act, and must be treated as regards notice, determination of the amount of compensation, and in all other respects in precisely the same way as other persons interested. If the assignment be for life only, the value may be calculated with reference to the age of the assignee, according to the scale laid down by Government for the purchase of life pensions (See Civil Pension Code), any commutation paid in lieu of service being first deducted. If the assignment be for more than one life or in perpetuity, the compensation may be calculated at 15 years' purchase of the annual value of the assignment after deducting compensation. Should the assignee, whether holding in perpetuity, for life or for any other term, refuse to accept the amount tendered, the Deputy Commissioner should make a reference to Court, as in the event of refusal by other persons interested.

20. When land paying revenue to Government is acquired, whether by private negotiation or by compulsory process under the Act, reduction of the Revenue roll must be applied for in the Revenue Department. The amount of the reduction will be the revenue actually paid for the plots taken up, or if no specific amount is assessed upon them, the revenue calculated according to the Settlement rate of the village for land of the same class.

21. A District Register of lands acquired for public purposes by private negotiation or by compulsory process under the Act, will be kept up in the accompanying form (No. 5), giving the information in detail for each case. It may be in Urdú. When the compensation has been paid, an English abstract from this Register in the same form, but excluding any land acquired by private negotiation for which no reduction of revenue is required, and giving detailed information for each village instead of for each case, will be submitted to the Financial Commissioner. When no reduction of revenue is

required, the fact should be noted in this abstract. If reduction is necessary, the compensation abstract must be accompanied by a separate statement in the accompanying form (No 6.) whether the land has been taken up by private negotiation or by compulsory process.

FORM No. I.

Notification by Government in Gazette under Section 4.

WHEREAS it appears to the Lieutenant Governor of the Panjáb and its Dependencies that land is likely to be required by Government for a public purpose, namely

It is hereby declared that for the said purpose the undermentioned land is likely to be required.

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

Dated

Secretary to Government.

SPECIFICATION OF LAND.

District	Parganah	Mauzah	Area.	Direction.	Boundaries.

FORM No. 2.

WHEREAS it appears to the Lieutenant Governor of the Panjáb and its Dependencies that land is required by Government for a public purpose, namely

It is hereby declared that the undermentioned land is required for the said purpose.

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

Dated

Secretary to Government.

SPECIFICATION OF LAND.

District.	Parganah	Mauzah	Area	Direction	Boundaries	Place where the plan may be inspected.

FORM No 3

(Notice to persons interested in the land).

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

This notice is issued under Section 9 of Act X of 1879

Dated

Deputy Commissioner.

FORM No. 4.

Village Statement, to be prepared in the vernacular, of lands required for a public purpose in the village of

District

Parganah

1	2	3	4	5	6		7	8	9	10	11
Serial number of field in present measurement	Number of field in Settlement	Area in Bigahs or Chumhoes	Names of parties having an interest in the land, or their agents, or representatives.	Class of land, and particulars regarding its present state	Rate of revenue paid by land per Bigah		Revenue assessed up to 1857 or assessable up to 1857	Estimated market value of each plot	Estimated value of property standing upon the land, including trees, wells, crops, buildings, &c.	Total estimated value	REMARKS
					Rs.	P.					
1	566	8 Bigahs.	Rampershad, proprietor of land, and owner of the well in column 9 — Ram Singh hereditary cultivator	Irrigated land of first quality	3		Rs. 24		A well valued at Rs. 200		
2	567	4 Bigahs	Devri Chand, proprietor — Sojan Singh Jagirdar owner of life tenure —	Unirrigated land of inferior quality	12		" 3				
3	570	8 Bigahs	Rampershad, proprietor — Sojan Singh Jagirdar, or a life tenure — Pir Bakshi, hereditary cultivator	Land of first quality, irrigated by the canal	2	8	" 20		A house valued at Rs. 150		
4	571	12 Bigahs	House in column 9 is property of Sojan Singh Jagirdar — Devri Chand, proprietor, — Ram Singh, hereditary cultivator, — Sojan Singh, Jagirdar	Land of first quality, irrigated by the over flowings of the river	2		" 24				
		32 Beegahs equivalent to 30 acres					" 71		Rs. 350		

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

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

Note to column 5.—Baker whether cultivated, fallow, recent waste, old waste, or barren, as the case may be, if cultivated, state the crop. If land paying no revenue is taken up in a town, sanitarium or other locality, in which an exceptional price is paid for land, this should be noted in column 5, and its selling price noted in column 8.

Dated

Deputy Commissioner.

FORM No. 5.

(HEADING FOR REGISTER). I. Register of lands and other property taken up for public purposes under Act X of 1870, or by private bargain, and the compensation paid thereon.

(HEADING FOR ABSTRACT.) II. Abstract of District Register showing property taken up for compensation paid thereon.

and the

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Number.	Name of pargana and village.	Claimants or their agents, or their representatives, having an interest in the land, and particulars regarding them.	No. and date of the Notification or other order authorizing the appropriation of the land.	Date of taking possession.	Date of making award.	Quantity of land taken up, in acres.	Settlement rate per acre.	Estimated net profits, per annum.	Estimated value of houses, crops, buildings, &c.	Details of compensation, showing how the compensation awarded has been determined, and whether by Deputy Commissioner or parties interested, or by reference to Civil Court, showing also the 16 per cent. on market value payable under Section 42.	Compensation rate per acre.	Interest on the award in cases where such is chargeable under Section 43 of the Act.	Costs of Proceedings in Civil Court, payable by Collector under Section 33.	Grand total, showing entire expenditure incurred by Government in taking up the property.	Date of payment.	Value of property as originally estimated for.	Remarks.

The District Register should be kept in this form, and the statements extracted from this Register for submission to Financial Commissioner's Office, will so far differ from the Register in that it will show each village as one item, and not each separate case.

The District Register may be kept in vernacular.

The abstract for submission to higher authorities must always be in English.

The Register will show also lands acquired by private bargain, but these need only be shown in the Abstract when reduction of Revenue is required. All lands taken up must be shown in the annual statements attached to the Revenue Report.

Although the Abstract need not be submitted in cases where the property is taken up by private bargain, when no reduction is required, Commissioners should scrutinise the Register, and satisfy themselves that there is competent authority in every case.

Dated

Deputy Commissioner.

FORM No. 6.
(REDUCTION OF REVENUE).
*Statement showing reduction in revenue of land taken up for
 requiring sanction of Financial Commissioner.*

1	2	3	4	5	6	7	8	9	10	11
No in ac companying Abstract Compensa- tion State- ment	Name of estate or village and pargannah	Amount paid, includ- ing costs.	Yearly revenue of village in which land has been taken up.	Yearly revenue of land appro- priated	Yearly re- duction in land also being re- duction in total re- venue of a rizee	Yearly re- duction to be made in Government nazarnah.	Total re- duction to be made in Govern- ment land held.	Future value of the village.	Reduction in land held for what purpose and various proposed	REMARKS.

If any reduction of revenue is required, this statement should be submitted, whether the land is taken up by private bargain or by the compulsory process, and the compensation statement should always accompany it. Where no reduction of revenue is required, the fact should be noted in the compensation statement, and the reduction statement need not in such cases be submitted.

Dated

Deputy Commissioner.

APPENDIX No. XXI.—(Para 217).

Rules for the Preservation of Revenue Records, and for their Removal and Destruction when no longer required.

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

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

III. The file of every case belonging to the Vernacular Office, even if the case consist only of a single application, must have a fly leaf, on which shall be entered a list of all papers belonging to the file, and which shall form a record of such papers as may be removed.

The list must be drawn up in two columns, A and B. Under A will be entered papers to be retained permanently or for long periods; under B those which may be removed after a brief interval.

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

IV. File A shall contain :—

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

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

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

VI. The papers in File A in the classes of cases specified in Appendix I shall be permanently preserved. In other cases File A shall be preserved for the periods specified in Appendix II, after the lapse of which it shall be destroyed, with the exception of the following papers, which shall be permanently preserved :—

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

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

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

VIII. Records kept at Tahsíl offices, including kánúngo's records and registers, shall be permanently preserved or retained for specified periods, and afterwards destroyed, as prescribed in Appendix V.

IX. The records which patwáris are ordinarily required to keep are those noted in the margin. The patwári should keep these papers in his own custody; and, on a successor being appointed, they should be taken over by him. Manuals or books of instructions furnished to patwáris, and the Settlement records of rights, must be permanently preserved; the diaries and ledgers shall be kept for twelve years, and afterwards removed; the annual papers, Nos. 2, 3, and 5 (the Milán Khasrah, Nakshab Jinswár, and Statement of Mutations) shall be kept for six years after the record of rights of the next Settlement is sanctioned, and Nos. 1 and 4 (the Jama-bandi and Jamakharch) for six years from the date of filing the annual papers. Papers kept for fixed terms shall, when the term has expired, be made over to the Tahsildár for destruction.

APPENDIX I.

CASES TO BE PRESERVED PERMANENTLY.

(1). *Mauzahwár.*

1. *Detailed Settlements*—The village Settlement record, but not separate files, relating to the preparation or testing of the papers composing it.

2. *Revision of Settlement Records*.—The orders under which the revision was effected, and the papers showing the modifications actually made in the village Settlement record.

3. *Summary Settlements*.—Settlements of resumed revenue-free lands, of lands affected by river action, of waste lands separately demarcated, and of other isolated portions of land,--such papers as may at the next detailed Settlement be selected as being of the nature of records of rights, or otherwise of permanent value.

5. *Boundary cases*—Village boundary (*Thukbast*) maps, and record of demarcation of boundaries at Settlement.

6. *Jungle and waste grants*.—All cases in which a proprietary title is conferred.

18. *Málikánah*—Cases decided during Settlement relating to the title to *málikánah* or *Tuluqdári* allowances.

29. *Lambardári cases*.—Cases relating to the appointment of village headmen, unless where an heir is appointed to succeed a previous incumbent; cases relating to dismissal where an heir does not succeed; and cases of reduction in the number of village headmen.

30. *Imperfect Partition*—All cases in which partition has been effected.

31. *Complete Division*—All cases in which the division has been made.

40. *Revenue-free tenures*.—Investigation and resumption files.

40 (a). Redemption of Land Revenue.

43. Appropriation of land for public purposes, where permanently taken up.

47. Appeals and revision of orders relating to cases in this Appendix.

48. Appeals to Commissioner and Financial Commissioner relating to cases in this Appendix.

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

(2). *Kuliyat.*

47. }
48. } As under mauzahwár.

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

67. *Nazul and wakf.*—Investigations concerning the title to nazul property, and proceedings relating to wakf property being placed under the management of the Deputy Commissioner, of the heads or trustees of an institution, or of a Committee under Act XX of 1863.

APPENDIX II.

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

Description of case.	Period for which to be kept.	Time when period begins to run.
(1). <i>Mauzahwár.</i>		
1. <i>Detailed Settlements.</i> —All separate files relating to the preparation or testing of the papers composing the village Settlement record.	Six years.	When Settlement is sanctioned by Government.
2. <i>Revision of Settlement Records</i> , except the papers specified in Appendix I.	Ditto.	When the revised record is sanctioned by competent authority.*
3. <i>Summary Settlements.</i> —All papers not selected for preservation, as provided in Appendix I.	Three years.	When the record of rights of the following Regular Settlement is sanctioned by Government.
<i>N. B.</i> —If no such selection has been made, File A should be kept until a careful examination and selection can be made.		
4. <i>Jungle and waste grants</i> , where proprietary title is not conferred.	Six years.	Expiration of lease.

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

APPENDIX II—continued.

Description of case.	Period for which to be kept.	Time for which period begins to run.
5. <i>Boundary cases</i> —Erection and repair of boundary marks, and rectifications of boundaries by consent during currency of Settlement.	Twelve years.	Date of final order.
6. <i>Applications for division</i> .—Estimate or appraisal of produce taken for rent under Sec. 17 of Act XXVIII of 1868.	Three years.	From date of last proceeding in the case.
a. Do. for service of notice or ejectment of tenant without right of occupancy, under Section 23.	Ditto	Ditto.
b. Do. for assistance to eject a tenant, under Section 26.	Ditto	Ditto.
c. Do. by tenant for service of notice of relinquishment on landlord, under Sec. 31.	Ditto	Ditto.
7. Alteration of assessment.	Ditto	When the assessment of the next Regular Settlement receives the sanction of Government
8 & 9. <i>Balances of Land Revenue</i> .—Suspension or remission.	Ditto	From date of remission or recovery of the balance.
10. Minor process of duress.	One year	Ditto.
11 & 12. Attachments for arrears and sequestration.	Twelve years.	From date of removal of the attachment or sequestration.

APPENDIX No. II—*continued.*

Description of case.	Period for which to be kept.	Time when period begins to run.
13. Transfers of shares ...	Twelve years.	From date when the land is restored or the transfer becomes absolute.
14. Farms of estates. ...	Ditto	From date when the land is restored.
15, 16. Sales of estates, or of rights and interests in land or houses other than that on which the arrear accrued.	Ditto	From date when the sale becomes absolute.
17. Advances for agricultural improvement.	One year.	After final adjustment of the advance.
19. Canal rent	Three years	From date of last proceeding in the case.
20. Refund of excess collections.	Ditto	From date when receipt is filed.
21. Securities of farmers...	Ditto	From termination of lease, or recovery of balances then due.
22 to 25. Regular and summary suits.		
<i>N. B</i> —These are in many districts kept with the Revenue bundles, but the Chief Court rules apply		
27. <i>Patwari's office and records.</i> — <i>Patwari's</i> annual papers, Nos. 1 and 4, jamabandi and jamakharch.	Six years.	From date when filed by patwaris.
Nos. 2, 3 and 5 ... "	Ditto	After record of rights of the following Regular Settlement is sanctioned by Government.

APPENDIX No. II—continued.

Description of case.	Period for which to be kept.	Time for which period begins to run.
Applications for leave, new appointments, &c.	Three years.	From date of final order.
28. Patwáris' cases ' ...	Six years	Ditto.
29. Lambardárs' cases, except those included in Appendix I.	Three years.	Ditto.
30. <i>Imperfect partitions</i> .—Cases in which no partition has taken place.	One year.	Ditto.
31. <i>Complete division</i> .—Cases in which no division is made.	Ditto	Ditto.
32 and 33. <i>Mutations in Revenue paying estates</i> .—Under decrees of Court, or by private transfer.	Six years.	Ditto.
34. <i>Mutations in Revenue paying estates</i> .—By inheritance.	One year.	
35. Copies of registered deeds.	Three years.	Date when received in office.
N. B.—None are received under Act VIII of 1871. All which remain may now be destroyed.		
36. Mutations in estates, the Land Revenue of which is assigned.	Six years.	From date of final order.
37. <i>Suits by or against Government</i> .—Orders of the Deputy Commissioner, and proceedings or enquiries on the Revenue side only.	Six years.	From recovery or remission of any sum found due to Government, or from date of final order of Civil Court.

APPENDIX II—continued.

Description of case	Period for which to be kept	Time when period begins to run.
38 Attachment, Wásilát, and other orders of Court	Three years	From date of final order of Revenue office in the proceedings.
39. Sales by order of Court	Six years	From date when sale is set aside or becomes absolute.
40 Revenue free tenures — All cases not included in Appendix I.	Three years	From date of final order.
41 Wards' Estates — Proceedings in which the estate was declared subject to the Court of Wards, inventories of property, annual accounts, appointment and removal of managers or guardians	Twelve years.	From date when control of Court of Wards was withdrawn
Miscellaneous applications ..	Three years.	From date of order.
42. Rakhs, grazing tax, and sajji	Ditto	From termination of lease, or recovery of balances then due.
43 Appropriation of land for public purposes of a temporary character	Ditto	When the land is restored,
44 Proceedings of other offices when not returned with reply, or filed with the case to which they relate.	One year	From date of order passed on receipt.
45 Single applications and petitions when not returned with order endorsed, nor falling under any other heading.	Ditto	From date of order,

APPENDIX II—continued.

Description of case.	Period for which to be kept	Time for which period begins to run
Cases relating to Chauki dars.	Three years.	From date of final order
46. Applications for copies when these cannot be filed with a particular case	One year	From date when copy was given, or date of order refusing it.
47. Appeals and revision of orders relating to cases in this Appendix.	That prescribed for the original case	
48. Appeals to Commissioners and Financial Commissioners	Ditto	
N B—In offices of Commissioners and Financial Commissioners only		
(2). <i>Kuliyāt</i>		
37 Suits by or against Government	Six years	As under <i>Muzahwān</i>
42 Rakhs, grazing tax, and saji.	Three years.	Ditto
43. Appropriation of land for public purposes of a temporary character.	Ditto	Ditto.
44 to 46	One year	Ditto.
47 and 48	That prescribed for the original case.	Ditto.

APPENDIX II—continued.

Description of case.	Period for which to be kept.	Time for which period begins to run.
49. <i>Security of Government servants.</i> —Attestation and verification of—	Three years.	From date of cancelling security.
50. Complaints against Government servants.	Ditto	From date of final order.
51. Mutations of establishment.	Ditto	Ditto.
52. Leaves of absence ...	Ditto	Ditto.
53. Repairs and construction of public offices.	Ditto.	From date of final adjustment of expenditure.
54 Translation of letters and orders.	Twelve years.	From date of translation
55. Excise leases and securities.	Three years.	From date of expiration of lease, or recovery of balances then due.
56. Collection of Excise Revenue. <i>N B</i> —57 and 58 should be omitted as purely Judicial Proceedings.	Ditto.	From date of recovery or remission of the amount due.
59. Miscellaneous sayer ...	Ditto	From date of recovery or remission of the amount due.
60. Licenses for manufacture of saltpetre.	Three years.	From date of expiration of the license.
61. Cases under the Stamp Laws—Revenue proceedings only.	Ditto	From date of final order, or of recovery of any sum found due to Government

APPENDIX II—concluded.

Description of case.	Period for which to be kept.	Time when period begins to run.
62. Government dues in pauper suits.	Three years.	From date of recovery or remission.
63. Treasury cases in which vernacular proceedings have been recorded, except those included in Appendix I.	Ditto	From death of pensioner in the case of proceedings relating to grant of life pensions, from date of repayment of deposits or adjustment of advances, from date of payment of sepoy's remittances; and in other cases from date of final order.
64. Prices current	Ditto	From date
65. Meteorological registers	Six years.	From close of year.
67. Nazúl and wakf, except the cases included in Appendix I.	Three years.	From date of order.
68. Encamping grounds, and supplies and carriage for troops.	One year.	Ditto
69. Contingent expenditure	Three years.	From date of adjustment
72. Octroi	Ditto	From date of recovery or remission of balances.
73. Assessed taxes, Imperial and Local.	Ditto	From date of recovery or remission.

APPENDIX III.

BOOKS OF RECORD AND REGISTERS TO BE PERMANENTLY PRESERVED.

All printed Vernacular books, pamphlets, and manuals furnished by Government, manuscript Circular orders, and rules of practice, to be kept in *Munshi Khānah* —

Registers of permanent utility, statistics of area, population, products, &c.

Annual Meteorological statements.

Registers of tenures paying revenue to Government, or of which the revenue is assigned, from the earliest period.

Tabulated statements of former Settlements, including counterparts of English general statements for a tahsil or other tract.

Statements showing original and subsequent modifications of local subdivisions, and maps of such changes.

Registers of mutations of proprietors and cultivators with rights of occupancy, and of assignees of Land Revenue.

APPENDIX IV.

BOOKS OF RECORD AND REGISTERS TO BE DESTROYED AFTER THE ELAPSE OF A SPECIFIED PERIOD.

Registers of mutations of Patwāris, Lambardārs, and Chaukidārs.	} After twelve years.
Annual Tahsīlwār kistbandī.	
Do. Collection Statement of Takkāvi Advances.	} After six years.
Do. Collection Statement of Excise.	
Do. Collection Statement of Miscellaneous Revenue.	
Statement of Sales of Stamps.	
Treasurer's Cash Book, Vernacular Treasury accounts (under the old system).	} After six years.
Annual accounts kept by the Wāsil Bāki Navīs under the old system.	
All other registers and Vernacular accounts, not included in Appendix III.	} After three years.

APPENDIX V.

RECORDS KEPT AT TAHSIL OFFICES (INCLUDING KANUNGO'S RECORDS)

To be permanently preserved.

- All printed books, rules of practice, &c.
- All manuscript Circular orders.
- Registers of permanent utility.
- Registers of villages when under former Governments.
- Registers of villages in parganahs or other locally recognized sub-divisions.
- Statistics of area, population, products, &c.
- Statements showing original and subsequent modification of local sub-divisions, and maps of such changes.
- Lists of mauzahs on margin of rivers (including any mauzahs totally swept away which may be afterwards restored on the river receding).
- Tabulated statements of former Settlements, including counter-parts of English general statements of area and assessment.
- Register of proprietary tenures classified.
- Register of mutations of proprietors, of cultivators with rights of occupancy, and of assigners of Land Revenue.

To be destroyed after the lapse of a specified period.

Register of mutations of Patwáris, Lambar-dárs, and Chaukidárs.	} After twelve years.
Annual Kistbandí, monthly Tausis and Jama-Kharch Accounts.	} After six years.
Other annual Goshwárah Statements.	} After six years.
Copies of parwánahs returned with answer endorsed.	
Prices Current.	} After three years.
Register of property hypothecated to Govern-ment from expiration of contract for which hypothecated.	

Registers of mortgaged property and of transfers to solvent co-sharers.

After three years from redemption, or from sale or transfer becoming absolute.

Khám Tahsíl Accounts, from close of direct management.

Three years.

Arz Irsáls, Dákhilah Bahís, and other accounts and registers not already specified.

Three years.

N B.—Cases, manzabwár or kuhyát, are not referred to in this Appendix, these being periodically forwarded to the District Record office. Patwáris' papers are omitted, as they are returned to the patwári when the papers of the following year are filed.

APPENDIX No XXII—(Para 260)

TAHSILDAR'S ACCOUNTS AND RETURNS.

Every payment into a Tahsíl Treasury should be accompanied by a memorandum (*arz irsál*), stating the amount, the description of coin, the account to which it is to be credited, and the names of the sender and of the person conveying it to the Tahsíl.

2 This memorandum should not be drawn up at the Tahsíl office, but should be presented by the person tendering the payment, and filed with the records of the Tahsíl for future reference.

3. It may be written either in the Persian, Hindi or Gurmukhí character, and should be signed by the sender of the money if he can write. If he is unable to write, it should be attested by his seal and by the signature of the writer, who may be the Patwári of the village, if this be conveniently possible. A specimen form (I) is appended.

4. A receipt or memorandum of the mode in which the payment is credited (*Dákhilah*) is given to the person from whom the money is received. For this purpose a lithographed form is used (II). Before the commencement of the year, a supply of these forms, sufficient to meet the estimated demand of the year, should be forwarded to each Tahsíl by the Revenue Accountant (*Wásil Báki Navís*) of the Deputy Commissioner's office.

5. Any alterations which the Tahsildár may find it necessary to make in the disposal of the items, such as deductions for light weight, or on account of fees for service of process issued for the recovery of arrears, will be entered at the foot of the *Dákhilah*, so as

to inform the sender how his remittance has been disposed of. *Lam-bardárs'* fees allowed on local rate collections will be similarly entered.

6. The *Dákhilah* should be signed by the *Siyáhah Navís*, the *Tahvildár*, and the *Tahsildár*, and the items detailed in it should be entered in a Register of *Dákhilahs* (III) maintained at the *Tahsíl*, in the last column of which the signature of the person receiving the *Dákhilah* should be obtained.

7. When the collections of a head-quarters *Tahsíl* are received at the District Treasury, the memorandum of payments tendered (*arr irsál*) is presented at the *Tahsíl* where the *Dákhilah* is prepared in duplicate, and is signed by the *Wasíl Báki Navís* (no *Siyáhah Navís* being kept) and the *Tahsildár*. The person tendering the payment is then sent to the Treasury with both copies of the *Dákhilah*, which he presents with his payment. The Treasurer receives the money, and signs and returns one copy of the *Dákhilah* after entering any deductions for short-weight or false coin which may be found necessary. The other copy is retained until the accounts for the day are closed, when the Treasurer forwards it to the *Tahsildár*. Columns 1, 3, and 17 of the *Dákhilah* Register should be filled in by the *Wasíl Báki Navís* when the *Dákhilah* is issued, and the remaining columns when it is received back; and enquiry must be made about any *Dákhilahs* not returned by the Treasurer on the same or the following day.

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

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

10. A Cash Book is also kept by the *Siyáhah Navís*, in which a single entry is made for the items received during the day falling under each separate head of account, and similarly for all items expended falling under one head of account. At the end of the day a cash balance is struck, which is carried forward to the account of the following day.

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

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

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

14. The Daily Cash Account forwarded to the District Office was formerly a copy of the detailed *Siyáhhah* (IV), which gave the names of the villages on account of which the payments were made, while it did not show disbursements or cash balances. It was therefore necessary to prepare a separate Account Current called *Wáz Khám*, in which the cash balance of the previous day was brought forward, the receipts of the day under each head of account were entered, and the disbursements under each head followed, after which a balance was struck. The form of daily account now submitted has superseded the *Wáz Khám*; but as it gives only an abstract of the cash transactions of the day, it must be accompanied by a copy of the detailed *Siyáhhah* (IV).

15. Disbursements are made, either on the authority of the Tahsildár, as payments of deposits, or of Public Works cheques, or on orders received from the District head-quarters. In either case the entries in the Daily Cash Accounts are supported by the receipts of the payees. Where the disbursements are on account of the pay of fixed establishments, instead of taking a separate receipt from each individual, the receipts may be taken in the form of an Acquittance Roll (VI). This should be sent up when the payments have been completed, together with the order under which they were made. If they have not been completed on the last day, the transactions of which will be incorporated with the District accounts for the month, the order should be returned on that date with the Acquittance Roll, and no further payments should be made until a fresh order is received.

16. A Monthly Account Current (VII) or *Jamá wa Kharch* is prepared, showing the receipts of the month arranged under the proper heads of account, and the expenditure from day to day, with the authority for each payment. The income and expenditure of days, the accounts of which are not included in the District Treasury

accounts of the month, should be shown in the Account Current for the following month, so as to facilitate comparison with the Treasury accounts.

17. Each cash remittance made to the District Treasury is accompanied by a Statement (VIII) of Remittance (*Irsál Khazánah*), giving the name of the person in charge, the date of remittance, the amount, with any details which may be required, either to explain the nature of the remittance or to show how it is to be disposed of. This is signed by the Tahsildár and the *Siyáhah Navís*.

18. Besides the accounts which have now been described, which show the receipts and disbursements of the Tahsíl, others are kept up to ensure that all Government demands shall be collected when due.

19. For this purpose an Annual Revenue Roll (*Kistbandí*,—form No. IX) is submitted in March, before the commencement of the financial year, showing for each estate the total Land Revenue demand, the instalments by which it is payable, and the increase or decrease as compared with the preceding year. In the preparation of this paper, the Revenue Roll of the preceding year is taken as the basis. Care is taken to enter each increase and deduct each decrease, and a memo. of changes is appended, and the orders by which such changes were authorized are quoted. The demand will therefore correspond with the demand fixed at settlement, except so far as reductions or enhancements have since been sanctioned by competent authority.

20. Separate *Kistbandís* are at the same time prepared (X) for cesses collected along with the Land Revenue, and (XI) for the local rate levied under Act XX of 1871. These include both estates paying their revenue to Government and estates the Land Revenue of which is assigned. The demand for each season only is shown without details of the instalments, all Land Revenue cesses being payable with the first instalment for each season.

21. At the same time the *Wasíl Báki Navís* opens a separate account of demands and collections (*Khatauní*) for each estate (XII). These accounts are entered in a separate sheet for each village, and arranged in alphabetical order. The demand for Land Revenue and cesses, and all other items of Revenue collected through village headmen is entered at the head of the sheet, with details of the instalments by which it is payable, and payments are entered as received simultaneously with the entries in the Register of *Dákhilahs*. A separate *Khatauní* for canal water rent and water advantage revenue may be prepared in Districts where the amount to be collected is notified by the Canal Department after the Land Revenue instalments become due. Where commutation is not collected through village headmen, but by Sirkardahs appointed to represent co-sharers in jagirs, separate *Khataunís* of commutation arranged not by villages, but according to the shares in the jagir for which separate Sirkardahs are appointed, become necessary.

22. The progress made in the collections is shown by a Land Revenue Collection Report (*Tauzī Mal*) submitted at the end of each month (XIII) to the Deputy Commissioner. This shows the total Land Revenue for the year, the amount which fell due during the month, and the arrears due for previous months, the collections during the month, and how these were disposed of. Estates on account of which there were no collections during the month, or carried forward from previous months, and nothing remained due at the end of the month, are omitted.

23. Collection Reports in the same or similar form are prepared for the road, school and district post cesses, and for the local rates cess; but the entries, instead of being in detail for each estate, are merely the totals for the Tahsīl. The annexed form (XIV) may be used. A detailed Mauzāwār collection statement is kept up at the Tahsīl, and in some districts the book giving the details is sent up monthly with the abstracts, and returned after examination.

24. The Land Revenue Collection Report is accompanied by a List of Balances (*Fihrist Bakāyā*), showing the balances due and the estates for which they are due, classified under the several heads of "in train of liquidation," "doubtful," "nominal," and "irrecoverable." Where a balance is nominal or irrecoverable, its nature is explained in the list. Balances outstanding for previous years, if any, must be separately reported. A similar list of balances is submitted with the abstract Collection Report of cesses.

25. Kistbandis for Miscellaneous Revenue, with separate statements of demand on account of grazing dues, collected—

(a) by enumeration of cattle ;

(b) by lease ;

and of demand on estates held khām, and Monthly Tauzīs showing the progress of the collections on account of miscellaneous and fluctuating revenue, are also furnished by Tahsildārs in the forms given in Appendix No XXIII. If in any Tahsīl there is no demand of the nature which would be shown in any of these statements, such statement is of course omitted.

26. While collections are in progress, certain statements are also required (XV to XVII) as a check upon the number of processes issued, and as accounts of the demand and collections on account of fees for service, and of the cost of the establishment employed for service.

27. The special accounts kept of advances for improvement of land and of collections, when the time fixed for the repayment of such advances arrives, are noticed in Appendix No. X. (page 285).

28. Other accounts are required to ensure the prompt collection of Land Revenue assessed in the form of a water-advantage rate (XVIII and XIX) on lands irrigated from canals, as well as the

collection of Government revenue on account of other departments, such as canal water-rate (see Financial Commissioner's Circulars Nos. 9 and 64 of 1870, and No. 13 of 1873), and the sums due for leases of lands managed by the Forest Department (see Financial Commissioner's Circular No. 4 of 1873), but such collections are made only in particular localities, and the system of account adopted is the same as that which has already been described, though modifications in the form of the accounts are rendered necessary by the nature of the demand.

29. Certain other returns furnished or statements kept up by Tahsildárs may conveniently be noticed here, though they do not belong to the subject of account.

30. Orders (*Parwānahs*) addressed to the Tahsildárs are generally returned with a reply endorsed. To enable reference to be made to these orders, when necessary, after the return of the original, a book (form No. XX) is kept, into which they are copied, the nature of the reply being also specified.

31. A monthly return of unanswered orders, with explanation of the cause of delay, is also often required, and is useful as a means of securing attention to the orders. This return is not prescribed. Where submitted, it should be returned to the Tahsíl after examination, with such remarks as are necessary.

32. A book showing the daily distribution of duties amongst the Tahsíl Chaprásís is also kept up (XXI), to enable it to be ascertained who were on duty at any particular time, and what posts were assigned to them.

33. A weekly Price Current Statement (*Nirakhnámah*, XXII) showing the current market price of food grains and salt on the last day of the week, with the corresponding figures for the preceding week, and for the same week of the previous year, is also submitted from the head-quarters Tahsíl. Care is required to be taken to give the actual prices prevailing at the time and at the place specified, not an average for different markets or for different dates.

34. Returns of rain-fall showing in inches and tenths the fall of rain measured each day by the rain gauge at the Tahsíl are also required (see Appendix No III at page 234).

35. Other important returns are a half-yearly statement of lapsed and resumed revenue-free plots (XXIII), showing with whom and on what terms the revenue of the plot has been settled, and the annual returns of alluvion and diluvion.

36. Besides these there are the annual reports in regard to the existence of assignees or pensioners.

37. The Tahsíl kánúngo also keeps up registers showing the changes which take place in the headmen of villages (XXIV) and Patwáris of circles (XXV) in the Tahsíl, and the time when the annual papers were filed (XXVI) by the Patwáris, registers of

transfers of the property or right of occupancy in land (XXVII and XXVIII), of imperfect partitions (XXIX), of deaths of assignees of Land Revenue (XXX), of property hypothecated to Government (XXXI), and the prescribed registers of revenue-free tenures. He also maintains the prescribed registers of Land Revenue assignments (see Appendix No. XVI at page 363) and the Málguzári Register (see Appendix No. XVII at page 372).

TAHSIL ACCOUNTS.

I. MEMORANDUM OF PAYMENTS TENDERED.—(*arz irsál*).

We, Khairati and Gulab, Lambardárs of the village of Sándah, pay to the account of Government, through Amir Singh, messenger, the sum of Rupees thirty, current coin, the half of which is Rupees fifteen, on account of the village of Sándah, Tahsil Lahore, as detailed below, and request that it may be duly credited, and that a receipt may be given.

Rupees 30.

Land Revenue, Rs. 27-11-0 :		Cesses Rs. 2-5-0 :			
Instalment for June 1873,	For July 1873,	Road,	School,	District post,	Local rate.
Rs. 13-14-0,	Rs. 18-18-0.	4 anas.	4 anas.	2 anas.	Rs. 1-11-0.
Khairati, Rs. 15-8-0 :		Gulab, Rs. 14-8-0 :			
Land Revenue Rs. 14-5-0.	Cesses, Rs. 1-3-0.	Land Revenue, Rs. 13-6-0.	Cesses, Rs. 1-2-0.		
Instalments	Road, School,	Instalments	Road, School,		
June 1873, July 1873,	2 anas. 2 anas.	June 1873, July 1873,	2 anas. 2 anas.		
Rs. 7-3-0. Rs. 7-2-0.	District post, Local rate,	Rs. 6-11-0. Rs. 6-11-0.	District post, Local rates,		
	1 ana. 14 anas.		1 ana. 13 anas.		

The 1st July 1873.

KHAIRATI AND GULAB,
Lambardárs.

NOTE.—The above form is given as a specimen only, and not as a prescribed form. The details of cesses, for instance, are not necessary, but are entered to illustrate the manner in which details may be shown if desired. All that is required is that the *arz irsál* should contain the information specified in No. 23 of the rules relating to the duties of Patwáris.

This and the following form are equally applicable to payments on other accounts as to payments of Land Revenue.

II. MEMORANDUM OF MODE IN WHICH PAYMENT HAS BEEN CREDITED (*Dakhilah*).

Number.	Name of village.	Name of Lambardár.	Amount of payment.		Date of payment.	Name of person who brought the money.	Date of furnishing <i>Dakhilah</i> .
1	Shindah.	Nathani, Lachmi,	Rs 150-1-0 Nathan, Rs. 75-0-6, Land Revenue, Cessos, Rs. 69. Rs. 6-0-6. Road, School, 11 anas. 11 anas. District post, Local rate, 5 anas & 6 pie Rs. 4 5 0. Paid as Lambardárs' fees, 3 anas 5 pie.	Lachmi, Rs. 75-0-6; Land Revenue, Cessos, Rs. 69. Rs. 6-0-6. Road, School, 11 anas. 11 anas. District post, Local rate, 5 anas & 6 pie Rs. 4-5 0. Paid as Lambardárs' fees, 3 anas 5 pie.	1st July 1873.	Gulzar.	1st July 1873.

(Signed)

Tahsildár. Siyahah Navis Tahsildár.

III. The Register of *Dakhilahs* issued (*Dakhilah Eahi*) is usually in the same form as the *Dakhilah*, with an additional column for the signature of the person to whom the *Dakhilah* is furnished, but in some head-quarters' *Tahsils* where there are no cash receipts, a form like the following is adopted, so as to show the progress of collections for which the *Tahsildár* is responsible:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Number.	Date of Payment	Name of Lambardár, zail and village.	Land Revenue	Canal water rate	Water advantage rate.	Road fund.	School fund	District post.	Local rate on land or water advantage revenue.	Chaukidari collections.	Oodron or chungri collections	Acresage rate on opium.	Rakia, whether managed by District or Forest authorities.	Miscellaneous	Total	Signature of person receiving the <i>Dakhilah</i>

Columns, such as 4, 5, 10 or 12, may be omitted if no collections on these accounts are made at the *Tahsil*, and additional columns may be opened for collections on account of other heads where these are too numerous to be conveniently shown as miscellaneous.

Where the Register of *Dakhilahs* is kept in a form corresponding with that of the *Dakhilah*, Form No. II may be furnished with a counterfoil, and a number of copies bound together, so that when the *Dakhilahs* have been issued, the book containing the counterfoils will serve as the Register.

IV. DAILY ACCOUNT (*Siyálah*) OF RECEIPTS OF TAHSIL DISTRICT

Dated the 1st March 1873,
Rupees 1,433.

Land Revenue and Cesses, Rs. 1,317.

Land Revenue, Rs. 1,300 ;

Cesses, Rs. 17.

Decr. instalment, Rs. 90.	Feby. instalment, Rs. 1,210.	Road, Re. 1-13-0.	School, Re. 1-13-0.	District post, 14 anas.
			Local rate, Rs. 11-4-0.	Talabána, Rs. 1-4-0.

Talwárah, sent by Kishan Singh, Lambardár, by the
hand of Umed Singh, Rs. 507.

Almadábád, sent by
Daulat and Sajjan,
Lambardárs, by the
hand of Natthan,
Rs. 300.

Land Revenue, Rs. 490.

Cesses, Rs. 17.

Decr. instalment, Rs. 90.	Feby. instalment, Rs. 400.	Road, Re. 1-13-0.	School, Re. 1-13-0.	District post, 14 anas.
			Local rate, Rs. 11-4-0.	Talabána, Re. 1-4-0.

Land Revenue, Rs. 300,
February instalment.

(Signed)

GANESH DASS,
Tahsildár.

Nurpúr, sent by
Rahím Bakhsh, Lam-
bardár by the
hand of Allahlád,
Rs. 208.

Kalowál, paid by
Partáb Singh, Lam-
bardar,
Rs. 174.

Thattah Núr Khán,
paid by Alim
Khán, Lambardár,
Rs. 128.

Land Revenue,
Rs. 208, February
instalment.

Land Revenue,
Rs. 174, February
instalment.

Land Revenue,
Rs. 128, February
instalment.

Fluctuating Revenue, Rs. 13.

Paid by Partáb Singh for resumed revenue-free tenure in
Kalowál, Rs. 13.

Abkárí, Rs. 20.

Still-head duty paid by Kanhyá Lál, Distiller, Rs. 20.

Stamps, Rs. 15.

Paid by Tahvildár, for Court Fees Stamps, Rs. 12, for Non-
Judicial Stamps, Rs. 3.

Law and Justice, Rs. 20.

Fine under order of Magistrate, Extra Assistant Commis-
sioner—dated 1st December 1872, by sale
of attached property of Ratna, prisoner, Rs. 20.

Post Office Remittances, Rs. 17.

Paid by Hirá Lál, Post Master, Rs. 17.

Mutation fees, Re. 1.

Deposits, Rs. 5.

Fine under order of Tahsildár, dated 25th February, paid
by Muhamda, defendant, awarded in compensation to
Rahím, plaintiff, Rs. 5.

Cash recoveries, Rs. 25.

Takávi repaid by Káhu Singh, of Kalowál, through Partáb
Singh, Lambardár, Rs. 25.

8	Do. from estates held khám	٨	معالیات خاتم تحصیل ایضا
9	Sale proceeds of waste lands & redemption of revenue ...	9	میلان اراضی جنگل و آمدنی انقطاع مالگذاری
10	Release of land no longer required for public purposes ...	10	آمدنی مالگذاری اراضی جو
11	Water-advantage revenue ...	...	کار سرکار میں کار آمد رومی
	MISCELLANEOUS.	11	شرح خوش حیثیتی آیات
12	Revenue Talabánah, surplus of ...	...	آمدنی متفرقات
13	Trini or grazing dues ...	12	فصل آمدنی طلبانہ مال
14	Sale proceeds of wood from rakis	13	آمدنی ترنی یعنی چراگاہ
15	Málikánah... ...	14	نبلاں چوب رکھ
16	Revenue fines and forfeitures ...	15	مالکانه
	Other items as per detail below ...	16	جروانہ و ضبطی مال
	Carried forward ...	...	متفرقات تفصیل دہل
			میزان صفحہ ہذا

SIYAHAN of Tahsil of the District for 187 — continued.

نمبر	Nature of Receipts.	AMOUNT.		تعداد وارسی	تعداد وارسی	تفصیل آمدنی	نمبر
		Rs.	P.	روپیہ آنے والی	روپیہ آنے والی		
17	Brought forward ...					...	۱۷
18	.....					...	۱۸
19	.....					...	۱۹
20	.....					...	۲۰
21	Forest Remittance ...					...	۲۱
22	Do. Waif timber ...					...	۲۲
	ABKARI.					...	
23	License fees of Sadr Distilleries ...					...	۲۳
24	Do. for retail of imported liquor ...					...	۲۴

25	Still-head duty	...	...	...	محصول پر بھاری	۲۵
26	Intoxicating drugs	...	...	...	مسکرات	۲۶
27	Opium, lease of monopoly of	...	...	...	ٹہپکا افیون	۲۷
28	Cultivation of poppy, acreage on	...	...	...	محصول بحسب ایکڑ پر کاشت پوسٹ	۲۸
29	Fines and forfeitures & other items	...	...	...	جرمانہ و ضبطی و شیرہ	۲۹
30	.....	...	...	...	...	۳۰
31	.....	...	...	...	مشرقات	۳۱
32	Miscellaneous	...	...	...	...	۳۲
33	Customs, { See Customs Chálán No. }	...	...	...	پرست حسب تفصیل مندرجہ جالات پر منٹ نمبر	۳۳
34	Salt, { attached	...	...	...	نہک چر منسلک کیا جا تا ہے	۳۴
35	Stamps, Hundi or Bill	...	...	...	استقامت ہندو روپ و بیل	۳۵
36	" General, Non-Judicial	...	...	...	استقامت عام یعنی تمسکات و شیرہ	۳۶
37	" Court Fees	...	...	...	کورٹ فیس استقامت	۳۷
	Carried forward	...	...	...	میزبان صدقہ ملتا	...

SIYAHAN of Tahsil of the District for 187 — continued.

No.	Nature of Receipts.	AMOUNT.		تعداد روپیہ ہرقم فارسی	تفصیل آمدنی	نمبر شمار
		Rs.	P.			
54	Brought forward ..				میزان صدقہ ما قبل ..	۵۴
55	.....					۵۵
56	.....					۵۶
57	.....					۵۷
58	.....					۵۸
59	.....					۵۹
60	.....				آمدنی پبلک ورکس — یعنی مستحقہ تقصیر	۶۰
	PUBLIC WORKS COLLEC- TIONS.					

61	Canal collections (with name of canal and division)	محصول نہر بقید نام نہر و قسمت نہر	۶۱
62	Cash received from P. W. Officers	ارسال افسران پبلک ورکس	۶۲
63	Other collections by Civil Officers on behalf of D. P. W.	دیگر محصولات وصول کردہ افسران سول	۶۳
64	Post Office Remittances	معاذیب ذی ارقمیت پبلک ورکس	۶۴
65	Postage Stamps	ڈاک ٹکٹ ارسال زر	۶۵
66	Service Labels	تکٹ ڈاک	۶۶
67	PROVINCIAL SERVICES	ابصار کارکی	۶۷
68	Road cess	پرو و سسل سروس	۶۸
69	Local rate under Act XX of 1871	روڈ سس یعنی فیس سڑک	۶۹
70	Educational cess	لوکل ریب یعنی فیس اراضی حسب ایکٹ ۲۰ سنہ ۱۸۷۱ ع	۷۰
71	District Dāk cess	سس تعلیم مدارس	۷۱
	Registration Fees	ایضا ڈاک صلح	
	Carried forward	ایضا رجسٹری	
		میزان صحیحہ ہذا	

SIYAHAN of

Tahsil of the

District for

187 —continued.

No.	Nature of Receipts.	AMOUNT.			نوع و رقم فارسی		تعداد روپیہ
		Rs.	A.	P.	پانچ آنہ	روپیہ	
	Brought forward ...						
	PROVINCIAL SERVICES— concluded.						
72	Mutation fees						۷۲
73	Police, General fund						۷۳
74	Miscellaneous						۷۴
75	Educational Fees, &c.						۷۵
76	Miscellaneous						۷۶
77	Sale proceeds of books ... }						۷۷

No.	Nature of Receipts.	AMOUNT.			تعداد روپیہ پر رقم فارسی		تفصیل آمدنی	نمبر شمار
		Rs.	A.	P.	روپیہ	پائی		
	<i>Brought forward</i> ...							
	DEPOSITS, as per Registers annexed.							
90	Revenue deposits ...						میزان صفحہ ماقبل ...	۹۰
91	Judicial ...						امانت حسب رجسٹر منسلکہ	۹۱
92	General ...						امانت مال	۹۲
93	Customs ...						جوڈیشل	۹۳
94	Municipal Funds...						جنرل یعنی علم	۹۴
							پروست	۹۵
							میونسپل فنڈ یعنی چونگی	۹۶
	CASH RECOVERIES.						واصلات نقدی	

9	Revenue Talabánah Establishment	٩	ملازمان طلبانه مال
10	Of other Departments as detailed.	١٠	اخراجات دیگر حسب تفصیل دیل
11	.....	١١	.....
12	.....	١٢	.....
13	.....	١٣	.....
14	.....	١٤	.....
15	Contingencies of	١٥	بل کشفصحت
16	.....	١٦	.....
17	.....	١٧	.....
	Commission or discount on —		کمیشن یعنی ڈسکونٹ اسٹامپ
18	Adhesive Stamps	١٨	اسٹامپ حساندی
	Carried forward		میزان صفحہ هذا

SIYAHAN of Tahsil of the

District for

187 —continued.

No.	Nature of Payment.	AMOUNT.		نقداد روپيه برقم فارسي		خرج	نمبر شمار
		Rs.	A. P.	روپيه	آنه بائي		
19	Brought forward ..					ميرزا صديقه ما قبل كميشن يعني ٲسكونف اشقه ما قبل ٲكفٲ ٲاٲ	١٩
20	Commission or discount on Postage Stamps ...					ٲمسك	٢٠
21	Non-Judicial Stamps ...					امدادى عطفاٲ سوكارى باٲٲ { مدرسه جات	٢١
22	Grant-in-aid to Schools ...					زر واپسى	٢٢
23	Refunds ... ..					.....	٢٣
24	.....					.....	٢٤
25	Cheques of Sadr Treasury paid ...					ادائى زر باٲ خزانه صدر	٢٥
26	Do. of Forest Department ...					ايضا وكميه جمل	٢٦

27	Do. Department Public Works	۲۷	ایضا محکمہ تعمیر یعنی ڈپارٹ
	DEPOSITS, as per Schedule annexed.		منٹ پبلک ورکس
28	Revenue	۲۸	امانت حسب نقشہ مفصلہ
29	Judicial	۲۹	ریونیو یعنی مال
30	General	۳۰	جوڈیشل
31	Customs	۳۱	جنرل
32	Takávi advances... ..	۳۲	پرمب
33	Bardásht Khánah advances ..	۳۳	زر نقادی
	Miscellaneous items as detailed below :—	۳۴	زر پیمشی برداشت خانہ
34	.....	۳۵	موقوفات حسب تفصیل دیل
35	.....	۳۶	
36	.....	
	Carried forward ...		میزان صدقہ هذا

SIYAHAN of Tahsil of the District for 187 —concluded.

No.	Nature of Payment.	AMOUNT.			تعداد وارسی نرقم فارسی	خرج	نمبر شمار
		Rs.	A	P.			
37	Brought forward ... Percentages on water-rate, as per schedule					میران عتقه ما قبل فیصدی آمدلہ حسب ریشہ ..	۳۷
38	Do. on collections of new local rates					فیصدی لوکل ریٹ یعنی سس جدید	۳۸
	Total Disbursements ..					میزان خرج ...	

ABSTRACT.	گوشوارہ		DETAIL OF THE BALANCE.				تفصیل باقی	
Brought forward			Notes, Lahore Circle				نوٹ—احاطہ لاہور	
Receipts of the day			" Other Circles				ایضا احاطہ دیگر	
Total ..			Whole Rupees ..				رہ نقل روپیہ .	
Disbursements of the day			Small silver				ہشت آنہ چوہی و سمر	
...			Copper .				فوس ..	
Balance carried forward ..			Total .				مہرل .	

Signature of Treasury Clerk,
with date of posting.

Tahsildār.

دستخط تحصیلدار

Suyāhah Navīs.

سجاحہ نویس

Initials of Treasury Officer.

Sub-Treasurer.

تکویلدار

VII. MONTHLY ACCOUNT CURRENT OF TAHSIL
(Jama wa Kharch amdani dādat Tahsil)

FOR THE MONTH OF

187

(Jama wa Kharch amdani dādat Tahsil bābat mah)

Appendix No. XXII.]

AND RETURNS.

441

Heading of Receipt.	AMOUNT.		Date of disbursement.	Nature of Disbursement.	AMOUNT.		TOTAL.	
	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.
<i>Land Revenue.</i>								
Fixed demand ...	11,857	0 0		Remitted to District Treasury ...	18,000	0 0	18,000	0 0
Lapsed muafis ...	73	0 0	1st	Fees to Lambardars on local rate collections	3	1 0		
Water-advantage revenue...	902	0 0	3rd	Expenses of cattle pounds at Police stations, (Circular order dated 1877)	14	15 0		
Grazing dues ...	54	0 0		Thánah				
Forest remittance ...	100	0 0		Thánah				
<i>Abkari.</i>				Diet-money of witnesses for by order dated 1877	25	12 0	43	12 0
License fees ...	37	0 0		Pay of Tahsil establishment for 1877	457	7 6		
Stall-head duty ...	42	8 0		Pay of Police establishment for 1877	823	6 0		
Lease of monopoly of intoxicating drugs	25	0 0		Pay of Municipal Police for 1877	312	4 6		
Opium ...	16	0 0		Fees to Lambardars on local rate collections	1	9 0	1,594	11 0
Stamps—Hundi ...	2	8 0	4th					
" Non-Judicial ...	47	4 0						
" Court Fees ...	211	8 0						
" Adhesive... ..	11	6 0						
Judicial fines ...	127	0 0						
Canal water-rate ...	323	0 0						
Post Office Remittances	28	0 0						
Postage Stamps ...	2	8 0						
Service Labels ...	1	0 0	&c.	&c.				

VII MONTHLY ACCOUNT CURRENT OF TAHSIL FOR THE MONTH OF 187 .—concluded

Heading of Receipt.	AMOUNT.		Date of disbursement.	Nature of Disbursement.	AMOUNT.		TOTAL	
	Rs.	A P.			Rs.	A P.	Rs.	A P.
<i>Personal Services.</i>								
Road cess	36	7 0						
Local rate	227	8 0						
School cess	36	7 0						
District post cess	18	2 0						
Registration fees	94	6 0						
Mutation fees	3	8 0						
<i>Sarais and encamping grounds.</i>								
—Sarai	13	8 0						
Pound fines and net proceeds, Sale of Cattle	29	8 0						
Tolls on Farnes	104	8 0						
<i>Deposits.</i>								
Revenue collected for Jégirdárs	31	0 0						
Judicial fines awarded as compensation	25	0 0						
Municipal Funds	226	0 0						
<i>Cash Recoveries.</i>								
Takávi	74	0 0						
Total of month, Rs.	14,777	8 0					23,940	7 6
Balance from last month	19,812	6 0					10,149	6 8
" Total Rs.	34,089	14 0						

NOTE.—The heads of receipt here given correspond with those in the Sýkshah,—heads under which there has been no income during the month being omitted.