

Bírbal, Lambardár, 10th July 1873.	Rs. 200. Land Revenue, Rs. 200. Rs. 110. Land Revenue, Rs. 110, balance of July instalment.	Rs. 675-4-0 : Land Revenue, Cesses, Rs. 590. Rs. 85-4-0. Rs. 785-4-4 : Cesses, Rs. 700. Rs. 85-4-0
Rámódál, Lambardár, 20th July 1873.		June instalment, Rs. 350. July instalment, Rs. 350.
Bírbal and Rámódál, Lambardárs, 8th December 1873.	Rs. 329 : Land Revenue, Rs. 270 ; December Advance instalment, for next Rs. 4. Rs. 200, instalment, Local rate, Rs. 70. Road fund, Rs. 4. School fund, Rs. 4. District post, Rs. 2. Chaukidári, Rs. 24. Fees paid to Lambardárs, Re. 1-4-0.	Rs. 1,114-4-0 Land Revenue, Cesses, Rs. 970. Rs. 144-4-0, as detailed under demand.
Rámódál and Bírbal, Lambardárs, 10th February 1874.	Rs. 130. Land Revenue, Rs. 130, balance of February instalment.	Rs. 1,244-4-0. Land Revenue Cesses, Rs. 1,100 in full of demand for the year. Rs. 144-4-0 in full of demand for the year.
	BALANCE DUE, NONE.	

XVI. MONTHLY STATEMENT OF WARRANTS (*Dastaks*.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Zail.	Name of village.	At whose instance.	Name of defaulter.	Amount of arrear.	Kist and month.	By whom served.	No. of warrant.	Date of issue.	Date when cancelled.	Talabánah.			REMARKS.
										Demandable.	Paid.	Balance.	

To this Statement the following Abstract (*Goshwárah*) of Demands and Collections of Talabánah for service of warrants is appended :—

Number of warrants issued.	DEMAND FOR TALABANAH.			TALABANAH.		REMARKS.
	Balance of past month.	Leviable for present month.	Total.	Paid in present month.	Balance due.	

Also the following Abstract of Receipts and Expenditure :—

Number of Messengers appointed by Deputy Commissioner.	Pay of Messengers.	Talabánah received in the month.	Amount paid to Messengers.	Surplus.	Date of despatch of surplus income to headquarters.	REMARKS.

XVII An Annual Abstract (*Goshwárah*) is also sent in the following form :—

For what instalment.	Number of warrants issued	Demand for Talabándh.			Collections	Remissions.	Balance.	Paid to Messengers.	Surplus credited.	REMARKS.
		Previous balance.	Present.	Total.						

ACCOUNTS KEPT WHERE A PORTION OF THE LAND REVENUE IS TAKEN IN THE FORM OF A WATER-ADVANTAGE RATE UPON LANDS ACTUALLY IRRIGATED DURING THE YEAR.

XVIII. A half-yearly *Kistbandi* of water-advantage Revenue (*Khush harsiyat*) is prepared in the following form on receipt from the Canal Officer of particulars of the irrigated area during the season for which the collections are to be made :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Number	Name of Patawar Circle.	Name of Assessment Circle.*	Number of village boundary demarcation	Name of village	AREA IN ACRES IRRIGATED.						TOTAL	Rate per Acre	WATER AD VANTAGE REVENUE			CESSER.			LOCAL RATE.			Total.	Lampardars' fees for local rate.	REMARKS.		
					Formerly irrigated from wells	Formerly unirrigated	Formerly irrigated from wells	Formerly unirrigated	Formerly irrigated from wells	Formerly unirrigated			Government	Jangirdars	Government	School	Distric Post	Total	Proprietors	Cultivators	Total				Water ad vantage revenue on which calculated	Water ad vantage revenue on which calculated	Amount of rate.

* This is necessary as the water-advantage Revenue is assessed at a rate per acre fixed for each Assessment Circle (chakid).

XIX. While collections are in progress, an *Abstract Tausi* is submitted monthly, similar in form to the *Land Revenue Tausi*, except that "Tahsil" is substituted for "village" in the 2nd column, and that the entries are the totals for the Tahsil without details for villages.

XX. FORM OF BOOK OF COPIES OF PARWANAHS RETURNED
WITH ANSWER ENDORSED.

(*Kitáb Nakíl Parwánahjât jinke jawáb zohri Parwánah lišhégyé*).

Serial Number	Number of Parwánah.	Abstract of contents of Parwánah.	Dates of issue and receipt.	Date when carried out.	Particulars of manner in which carried out, with date of reply.

XXI. DIARY OF WATCH AND WARD, AND ROSTER OF DUTIES.

Naksháh maujádát Chaprásíán wa taksím pulrah.

Chaprásís present at Tahsil,—
twenty.

Chaprásís detached on public
service,—twelve.

(Here the names should follow). (Here the names should follow).

Distribution of watch and ward.

Day duty.

At entrance of Tahsil,—four.
(Names to follow):

At Treasury,—four.
(Names to follow).

Night duty.

At entrance of Tahsil,—four.
(Names to follow).

At Treasury,—four.
(Names to follow).

XXII. WEEKLY PRICE CURRENT STATEMENT (*Nirakhnámah*) OF
TAHSIL LAHORE FOR THE WEEK ENDING

Articles	QUANTITY PER RUPEE IN ORDINARY SEERS OF 80 TOLAHS						REMARKS.
	Present week		Past week ending		Correspond ing week of		
	Sérs	Chs	Sérs	Chs	Sérs	Chs	
Wheat ...							
Barley ..							
Rice (common)							
Bájrás ..							
Jowár ..							
Gram . . .							
Salt							

The salt to be shown is that in common use in the district.

The column of Remarks should contain an entry showing whether prices are rising, falling or stationary.

This form is prescribed for the head quarter's Tahsíl only.

All Tahsíls should prepare and send in a price current, but it is not necessary to prescribe a form for general adoption.

XXIII. Half-yearly Statement of Lapsed and Resumed Muqifs.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Number	Village in which lapse or resumption has occurred	Extent of lapse or resumption, whether whole or part of village or waddi plot	Name of Muqfidar	Date of Muqfidar's demise or other event entailing lapse or resumption of the holding	Date from which assessments to take effect	Harvest for which assessments will have to be paid previous to the incorporation in the fixed rent roll	Total area in acres	Barren	Culturable.	Irrigated	Not irrigated	Total cultivated	Jama per acre on the cultivated area of the manzab of each kind of soil	Jama of the resumed or lapsed lands according to the manzab rates on each kind of soil	Jama or resumed or lapsed land at half assessed rates according to the manzab rates of the plot	Previous jama assessed by Settlement Officer	Proposed demand from resumed or lapsed land	Allowance to Zamindars	Net Government jama as it will be shown in the rent roll for the year 18	Last total jama of estate in which lapse has occurred	Proposed total jama of estate	Amount to be included from revenue commutation demand in cross-quarterly this jama for resumption	REMARKS	

- (1). Columns 8 to 16 may be left blank if the plot was regularly assessed at Settlement.
 (2). For the jama to be entered in column 15, multiply the total area of each kind of soil in column 13 by the corresponding rates given in column 14.
 (3). The entry in column 16 will have no reference to column 15, but must be quite independently arrived at from an estimate of the actual rental or assets.
 (4). Column 17 will be blank if no assessment was made at Settlement.
 (5). The entry in column 18 depends on the terms which the Settlement has been effected, i.e., whether under the terms of Book Circular 12 or 39 of 1860.
 (6). Columns 19 and 20 added together should equal 18, and the amount shown in 20 will be the addition to the Rent-roll.
 (7). Column 20 will ordinarily be the same as 17, where they differ, explanation of the cause should be shown in column of Remarks.
 (8). Columns 20 and 21 again should make up the total jama entered in 22.

MANAGEMENT OF TAHSIL TREASURIES.

The Circulars issued from time to time in the Panjáb on the subject of Tahsil Treasuries were consolidated in Book Circular No. XXXVIII of 1861, which was drafted by Mr. Cust when officiating as Financial Commissioner. That Circular is here reprinted, with such modifications as are rendered necessary by subsequent orders.

2. The subject divides itself into five heads:—

- I. The duties of the Tahvildár in collecting and storing the cash.
- II. The despatch of cash from Tahsil to Sadr
- III. The mode of adjusting payments on account.
- IV. Items of disbursement which are kept off the books.
- V. Tahvildár's accounts.

3. In each Tahsil there will be a Tahvildár appointed by *Duties of Tahvildár.* and on the responsibility of the District Treasurer. No security is demanded by Government from the Tahvildár. It is his duty to test all rupees brought to the Tahsil and at once to cut in half all false rupees and restore the fragments to the parties, after testing and counting the rupees, he will sign the receipt, and will enter the amount in his day book, and place the cash in the small chest kept by his side for that purpose. In the evening, when the office is closed, he will count over the receipts of the day, check the total with his day book, compare the entries with the Siyáhah Navis, and sign the day book of the Siyáhah Navis, who in return will sign the day book of the Tahvildár. No cash to be taken after sunset or before sunrise, or on Sunday or any holiday on which the office is closed. In the presence of the Tahsildár, or, should he be absent, of the Náib-Tahsildár, the cash receipts of the day will then be placed in the Treasure-chamber, of which one key is kept by the Tahvildár and the other by the Tahsildár. The locks of the door will then be handled by the sentry in the presence of the Non-Commissioned Officer, to whom, on leaving the office, the charge will be formally made over by the Tahvildár.

4. If uncurrent coin be presented, it should be accepted; but the amount of batta deducted, and the value only in current Rupees credited. It is not discretionary to the Tahsildár or Tahvildár to refuse the acceptance of such coin, the object of Government is to withdraw them from circulation; every facility should be given to the payment of uncurrent coin, and any opposition to receive such coin on the part of the Tahvildár will be punished. If any loss be sustained by the

non-deduction of sufficient batta from uncurrent coin, or from the receipt of base, plugged and light-weight coin, the Tahvildár must bear it, as it is his duty to ascertain the rates of batta from the Treasurer, and to test rupees carefully. It is his duty to tie up all rupees (without reference to the nature of the credits) in thousand-rupee bags, and to keep eight-ana, four-ana, and two-ana pieces, copper coin, and uncurrent coin in separate bags. No other copper coins but those of the Government coinage are to be accepted; all bags for rupees to be made of open net-work, and cloth to be never used.

5. The Tahvildár is forbidden to have any private transaction of any kind, either by way of loan or by receipt of deposits of cash or jewels, or to carry on any private trade:* any employment of the public funds in private speculations is an abuse of trust, and will be punished by dismissal. Nothing but the Government cash or Government property is to be kept in the Treasure-chamber. The Tahsildár should satisfy himself daily that the amount of cash under lock and key in the Treasure-chamber corresponds to the entry in the public accounts, and he will certify, when sending up the last Siyáhah, which will appear in the accounts for the month, that he has himself counted the cash. The cash is to be kept nowhere but in the masonry well or chamber, which is assigned for the purpose: under no pretence is Government cash to be received, kept, or paid away in the house of a private individual. In all the newly constructed Tahsils proper arrangements have been made: when old buildings are utilized, and are not isolated from adjoining houses, proper precautions should be taken both as to stationing guards and selecting a treasure-chamber. The exterior walls of the chamber should never be the outer walls of the building. The doors of the Treasure-chamber should be constructed of iron bars, with open spaces betwixt them, and be secured by Chubb's locks: where at present there is no masonry well or chamber, one should be constructed. The guard should have the well where the cash is deposited in their sight, but beyond their reach. The Tahvildár is always to live on the premises: he can neither be appointed, removed nor take leave without the sanction of the Deputy Commissioner, communicated through the Tahsildár.

6. When the Tahsildár leaves his Tahsil for a longer period than one day, the cash should be formally inspected, and the key consigned to the Náib-Tahsildár, and, after comparison, both officials will sign the cash account. The same formality should take place on the Tahsildár's return.

7. No cooking of accounts is allowed: receipts of every kind are to be credited as they come in. No sums are to be kept off the Siyáhah or the day book of the Tahvildár. Except in the months of

* Book Circular No. XLIV of 1861.

February and March, the Revenue accounts of Tahsil Treasuries for each month, close* with the transaction of the 27th day of the month, and in February they close with the transactions of the 25th, transactions of subsequent dates being included in the accounts of the following month. In March they include all transactions up to the evening of the 31st day of the month, in order that all the transactions of the official year may appear in the accounts of the year. The Monthly Collection Reports (*Tausis*), except that for April, which will include no transactions earlier than the 1st of the month, that for February which will end with the transactions of the 25th, and that for March which will include all transactions from 26th February to 31st March, both days inclusive, will therefore show all transactions from the 28th day of the preceding month to the 27th day of the month under report, both days inclusive. Correspondence will thus be ensured between the Collection Reports and the Treasury Accounts.

8. Despatches of treasure from Tahsils to a head quarters treasury will be made either periodically or occasionally when money in excess of current requirements has accumulated, as may be arranged with reference to local circumstances.

The most convenient dates for making these remittances will vary in different Tahsils, because in many districts, the surplus money of one Tahsil is first sent to another Tahsil which is on the road, and thence the surplus treasure of these two Tahsils comes in together.

The dates for the despatches should be determined for each Tahsil by the District Officer in consultation with the police authorities, if on the dates thus fixed for despatch the money in the Tahsil is only sufficient to meet the requirements of the place during the ensuing month, then no remittance need be made. On the other hand, if in any Tahsil the sum of fifty thousand rupees has accumulated, then a special despatch should take place at once, and, in like manner, if there is an urgent need of funds at the Sadr Station, which the Tahsil Treasuries can supply, a special remittance should be made. Some of the Tahsil Treasuries of the Punjab, such as Pind Dádan Khan, Sultán-púr (Kállú), Murree, Attok, Rájanpúr, and others, are exceptionally circumstanced: these are either so isolated and cut off from the Sadr Station, that it would be inconvenient to make frequent remittances, or, owing to heavy disbursements, they have to be frequently replenished with funds; for such places exceptional arrangements have been sanctioned, with which it is unnecessary to interfere.

The strength of the bags should be tested and their mouths tied up, and sealed with the private seal of the Tahsildár, or of the Náib-Tahsildár in the absence of the Tahsildár. Each description

* Accountant General's Consolidated Circular A. of 1871.
Financial Commissioner's Book Circular No. XIX of 1871.

of coin should be sent in separate bags. The bags are to be stowed in treasure trunks with English locks, the keys of the trunks, sealed up in a cover, should be despatched to the Treasurer by post, or by the hands of a *Chaprásí*. A suitable guard, with reference to the amount of treasure, should be told off, a *Jamadár* or an official of the *Tahsíl* should accompany each despatch: if the amount be very considerable, a detachment of Police (*Horse and Foot*) should accompany. The Non-Commissioned Officer commanding the party should, before starting, carefully examine the trunks and locks of the trunks, and inspect the arms, ammunition, and accoutrements of his detachment, and load half the muskets, and report "*all right*" to the *Tahsildár*, who will satisfy himself that every proper precaution has been taken, and make a separate written report that he has done so, and hand it, with the *Chalán* or *Irsál*, to the Non-Commissioned Officer. If the transit cannot be accomplished in one day, the halt is always to take place in the *Tahsíl* or Police Station on the road, where a masonry well should be prepared for the deposit of the treasure. The march is never to take place before sunrise or after sunset, and is never to arrive at the District headquarters on a Sunday or close holiday. When the party, by leaving the *Tahsíl* on the fixed date, would naturally arrive at the District headquarters on such a day, it is to start from the *Tahsíl* either a day earlier or a day later as may be most convenient. The party is never to stop on the road under any pretence of weather, or hunger or thirst: the whole escort is to keep together none are to be allowed to straggle or stay behind: nor are any passengers or relatives or friends of the guard to be allowed to join the party, either on the road or in the same boat. On the arrival of the party at the District headquarters, they are to go direct to the Treasury, and nowhere else: the Non-Commissioned Officer will report himself to the Native Officer in charge, and deposit his treasure, supposing that office hours have closed or not commenced, in security; the *Jamadár* or other official of the *Tahsíl* will immediately report his arrival to the Deputy Commissioner or Officer in charge of the Treasury, and the Treasurer, and the cash should before night-fall be locked up in the treasure chamber. If the treasure be despatched on camels or beasts of burden, nothing else but the trunks are to be laden; and if the treasure be despatched on coolies, their names and place of abode are to be specified; if the despatch be on carts, no one but the driver is to be seated on the cart. The description of carriage employed is to be specified in the *Irsál* which will accompany the despatch. If the despatch be so small that the *Tahsíl* *Chaprásís* can convey it about their persons, no guard of the Police need be sent, but never less than two *Chaprásís* are to be told off for the purpose; and if the journey cannot be accomplished in one day, they will deposit at night the cash in the way laid down for larger despatches.

9. No despatches are ever to be made in form of *hundís* or private remittances or adjustments. The Treasurer will, in the

presence of the Non-Commissioned Officer, examine the external fastening of the trunks, and ascertain whether they are sound and uninjured, and have not been tampered with, and hand to him a receipt to that effect signed by the officer in charge of the Treasury.

The Treasurer must settle with the Tahsildár, his own nominee, any deficiency in tale or weight: the fact that the locks of the chest are intact is all that the guard is responsible for. Payment of the carriage hire is to be made at once at the District office. If there be any deficiency or discrepancy in the despatch, it is to be then and there notified to the Non-Commissioned Officer, and on his return to the Tahsil, the Non-Commissioned Officer will report to the Tahsildár and hand to him the receipt.

10. The Government will hold the Deputy Commissioner, Officer in charge of the Treasury, Treasurer, Non-Commissioned Officer, Tahsildár, and Tahvildár responsible for any loss which arises from the neglect of any of these precautions, or want of proper attention to the interests of Government, according to the division of responsibility which is now laid down.

11. Useless transmission of cash, backwards and forwards, should be obviated by timely arrangement.

Mode of adjusting payments on account. During certain months of the year, the Tahsils are flushed with cash; at other seasons there is no income, but for the whole year the Tahsil Police and other local establishments should be paid from the Tahsils, with the exception of the head-quarters Tahsil of each District. When the pay abstract has been receipted by the Deputy Commissioner, he will, by a warrant ("*Hasb-ul-kharch*") order the Tahsildár to disburse the amount and debit the same in his *Irsál and Jama Kharch* quoting the number and date of the warrant. To enable the Tahsildár to be always in funds to meet this demand when his collections are drawing to a close, he should estimate the amount required for such purposes or any other local purpose, such as buildings, for the period anterior to the time of the next instalments falling due, and should ask leave of the Deputy Commissioner to keep that amount in even rupees in his Tahsil, bringing it out as a balance in his *jama kharch*, quoting the number and date of the order, and detailing the purpose of the detention of the cash. When the instalments begin to come in, the whole amount in balance should be sent in and the account closed, to be reopened again when the collections are completed. Not a rupee which is required for expenditure within the parganah for any purpose should be sent to the District Treasury, and the use of escorts and carriage should be economized as much as possible. Similarly, if any items of revenue due at the Tahsil are paid in at the District office, credit should be given to the Tahsildár by a warrant, ("*Hasb-ul-jamá*"), and when a transfer has to take place, for instance, when payments sanctioned in a compensation statement have to be

credited to balance, a "*Hasb-ul-kharch Hasb-ul-jama*" warrant should be issued, and the whole transaction will be arranged as one of account.

12. When a Tahsildár has placed any item in deposit, which may, according to rule, be kept in deposit, he can repay it on his own authority. When this is done, he will clearly indicate the *Siyáhah* in which the item was originally credited. A vernacular register of such deposits must be kept by the Tahsildár, and they will be brought on the deposit register of the District Treasury, item by item as they are paid in.

13. The books kept by the Tahsildár are part of the records of the Tahsíl, and should be supplied to him at the commencement of each financial year of one size and description. He should keep the following books:—

- I. Day book—*Bahi Siyaháh,*
- II. Cash book—*Bahi Wázkhám.*
- III. *Bahi Vend of Stamps.*

The following rules for the additional security of Treasure at Tahsils were laid down in Book Circular No. XXVII of 1864.

Whenever there is any treasure in a Tahsíl Treasury, a *Chaprásí* of the Tahsíl must invariably be placed on guard over the Treasury throughout the night, and, when possible, during the day, in addition to the police sentry.

On any occasion, when, owing to unavoidable circumstances it should prove impossible to supply a *Chaprásí* for this duty at night, a special report to this effect must be made by the Tahsildár.

No one except the officer in charge of the Treasury, in the case of District or Branch Treasuries, or except the Tahsildár, in the case of Tahsíl treasuries, shall be admitted into the Treasury after the work of the District or Tahsíl office has closed for the day, without a written order from such officer. The Police guard is responsible for seeing that this rule is carried out.

The latter rule, which is applicable to District and Branch as well as to Tahsíl Treasuries, is ordered to be entered on a board, with other standing orders, and suspended in a conspicuous place within view of the guard.

APPENDIX No. XXIII—(Para. 266).

RULES FOR THE SUPERVISION AND CONTROL OF COLLECTIONS OF
GOVERNMENT LAND REVENUE.I.—*The Land Revenue Roll.*

When the revenue of a district or other tract of country has been settled, a Revenue roll for the term of Settlement is prepared from the entries in the General Statement, and the Statement of Progressive Assessments; but this is liable to modification from year to year, all alterations in the demand sanctioned by competent authority since the preparation of the Revenue roll of the preceding year being incorporated in the Revenue roll of each year. The fixed demand only, that is to say, all income derived from land, the assessment of which has been fixed for a term of years, will appear in the Land Revenue roll, income subject to yearly lease and fluctuation being excluded.

2. As soon as possible after the 1st March of each year, each Tahsildár prepares in his own office the Land Revenue roll of the ensuing financial year, entering each increase and deducting each decrease which has been sanctioned in the interval, and appending a memo. of the changes, in which the orders authorizing them are quoted.

3. This is tested at the District Office by the Revenue Accountant (*Sadr Wásil Báki Navis*) of the district, in company with the Revenue Accountant (*Wasil Báki Navis*) of the tahsíl. The Superintendent of the vernacular office supervises this process, and lays the papers, when ready, before the Deputy Commissioner, who, after satisfying himself by personal examination of the correctness of the changes, sanctions and countersigns the Revenue roll, and, before the 1st of April, forwards vernacular copies of the Revenue rolls for each tahsíl, with an English Abstract (A), showing the totals for each tahsíl and for the whole district, and a Statement (B) detailing the demand for each month of the year, to the Commissioner under cover of an English letter explaining the changes.

4. The Commissioner, after satisfying himself by reference to the letters authorizing each change of the correctness of the English statements, forwards them to the Financial Commissioner with an English Abstract (C).

5. Due care in the preparation and examination of the Revenue roll will obviate the necessity of—

- (1). Refunds of items improperly collected.
- (2). Irregular credits of items of Revenue to Fluctuating Land Revenue.

6. Reductions in the Revenue roll will be caused by—
- I. Reduction of assessment.
 - II. Diluvion.
 - III. Grant of assignments of Land Revenue.
 - IV. Transfers to other districts.
 - V. Land taken up for public purposes.
 - VI. Redemption of Land Revenue.
 - VII. Surrender or forfeiture, in whole or in part, of grant or leases of waste lands, cancelment of such leases, or reduction of the demand on account of such leases.
7. Additions will be caused by—
- I. Increase of assessment.
 - II. Progressive assessments.
 - III. Alluvion.
 - IV. Lapse or resumption of assignments of Land Revenue.
 - V. Transfers from other districts.
 - VI. Location of new villages, and assessment or lease of waste land.
 - VII. Restoration of land taken up for public purposes.

8. Reduction or increase from any of these causes must be preceded by the authority appropriate to the particular class of cases, *e. g.*, reduction of assessment, other than the demand on account of lease of waste land, must be preceded by the orders of Government. Commissioners are, however, empowered to authorize the alteration of the Revenue roll, in anticipation of the sanction of superior authority, when they are satisfied that the alteration is necessary, and there is not time to obtain final sanction before the Revenue roll is completed. But no such provisional sanction can be given unless a report recommending the alteration has been made to higher authority.—See Circular 12 of 1851.

9. No items of fixed demand should be omitted. Where, for instance, grazing tax or income from date trees has been assessed on an estate for the term of Settlement, as a distinct demand from Land Revenue proper, the amount of such assessment should be shown. Collections on account of sums entered in the Revenue roll are brought to audit at the close of the year, and the balances reported. If separate headings are formed, separate audits and separate balance sheets will be necessary, and Government will not be aware of the precise income from land during the year.

10. Assessments of alluvial land of every kind, as fixed at the last measurement of lands affected by river action, must be brought on the Revenue roll, and reductions on account of diluvion struck off. The actual demand at the beginning of the year will thus be shown, and if further changes occur during the year, the additional income will be collected as fluctuating Land Revenue, or the balance due to diluvion will be adjusted at audit.

11. When the Land Revenue of villages or shares of villages has been assigned, subject to the condition of paying a certain fixed sum, whether one-fourth, or any other portion, this sum should be entered in the Revenue roll under its proper village "service commutation," or the proportion of Land Revenue taken from certain *jágirdárs* in the Cis-Satlaj States in lieu of the obligation to which they were formerly subject of furnishing a certain number of men for military service in times of war, will be shown in a separate column in the statement. Fixed tribute paid by the *rájahs* of Kapúrthalla, Mandí, Suket, and Chamba, and the *rájahs* and chiefs of the Simla Hills will not be entered in the Land Revenue roll, but will appear in a supplemental statement submitted along with it.

12. The revenue of wells and gardens under arable culture should not be excluded from the Revenue roll, because they are Government property (*nazúl*), unless the revenue has been assigned by proper authority to an individual or a public body. While the proprietary management will rest with the Deputy Commissioner as local agent, and the rents will be collected accordingly, the revenue assessed upon such lands should be incorporated with that of the villages in which they are included, and shown in the fixed Revenue roll.

13. When an assignment of Land Revenue, whether village, share of village or plot, has lapsed or been resumed by competent authority, it should be brought on the Revenue roll of the year immediately following.

14. The half-yearly returns of lapses and resumptions are made up to the 1st April and the 1st October, and the reports of diluvion and alluvion should be ready in January. The other causes of change are occasional, but towards the close of the financial year attempts should always be made to obtain the orders necessary to dispose of them.

15. When a village is transferred from one district to another, either owing to a change in the course of a river, or to other cause, it must not be entered on the Revenue roll of one district until it has been ascertained that it has been excluded from that of the other. If the collections or any part of them are made in the district on the Revenue roll of which the village is not borne, the amount should not be carried to credit, but should be remitted by transfer to the district which has included the village in its Revenue roll.

16. To render unnecessary the insertion of *anas* and *pie*, all increases or decreases should be in rupees, the nearest sum in rupees being substituted for the sum including fractions of rupees. If the increase is on account of the lapse of a plot of land held revenue-free, and the assessment on the plot falls short of 5 rupees, fractions of rupees

should be excluded, and the next lower sum in rupees added. If it falls short of one rupee, no addition should be made for the term of the current Settlement.

II.—Comparative Statement of Demand for Miscellaneous Revenue.

17. No account can be rendered of items of fluctuating Revenue until the close of the year, and no adequate estimate of the demand for many items of miscellaneous Revenue can be framed until after the beginning of the financial year. A comparative statement of the demand for the several items of miscellaneous Revenue for the current and the last preceding year (D) is, however, prepared as soon as possible after the commencement of the year.

In addition to this a more detailed statement of the demand on account of grazing dues

(a), by enumeration of cattle (E), or

(b), by lease (F),

is submitted, and a separate statement of the demand on estates held under direct management (G) is prescribed. A Divisional Abstract of the demand on account of miscellaneous Land Revenue (H) is submitted, as in the case of fixed Land Revenue. The aggregate demand on account of the Settlement of lapsed and resumed Revenue-free grants of leases of waste land and of the assessment of alluvial increment, is shown by the statements rendered of such transactions.

18. Under the head of Fluctuating Revenue is included Revenue derived from the following sources, until it has been included in the Land Revenue Roll, when it will be transferred to the fixed demand :

- (1). Lapses and resumptions of assignments of Land Revenue—
- (2). Revisions of assessment, farm, &c.
- (3). Increment of alluvial lands.
- (4). Waste land brought under assessment.
- (5). Surplus collections from estates held under direct management.
- (6). Restoration of land taken up for public purposes when no longer required.
- (7). Water-advantage Revenue.

19. The items falling under the head of Miscellaneous are enumerated in the Comparative Statement of Demand. Grazing dues, when fixed for the term of Settlement and settled with villages, will be included in the Fixed Demand instead of under Miscellaneous. Separate returns are prescribed for other grazing dues, according as the system of collection is by estimate or enumeration of cattle, and the levy of a fixed charge per head, or by the lease of grazing preserves (rakhs), or of the right to levy grazing dues for one year or more. When controlled and administered by the Forest Department, grazing dues will be included in Forest Revenue instead of under "Miscellaneous."

"Proprietary dues or *málikdáh*" can only appear when proprietary rights are vested in Government, and these dues have been separately assessed as an addition to the Revenue demand.

"Lease of gardens and groves" will be shown in districts where the fruit of date trees or other garden produce is annually leased. It is possible that in future Settlements such items may be incorporated with the fixed demand.

"Water-mills" are similarly to be shown only where these are separately leased, and the Revenue separately credited in the accounts. If a fixed demand can be introduced, this item would also be incorporated with the Land Revenue.

Unclaimed Revenue deposits are not to be credited to Miscellaneous Land Revenue, but to Miscellaneous, which forms a separate head in the general accounts. Nor are proceeds of sales of waste land shown as Miscellaneous Land Revenue, but under a debt head, the interest upon which is credited to Miscellaneous Land Revenue.

III.—*Tauxí or Monthly Collection Report.*

20. The "*tauxí*" is a monthly report, showing the progress made in the collections, the cause of any balances which may be due, and how far balances of previous years have been disposed of during the month. One *tauxí* is prepared for the fixed demand of Land Revenue (*I*), and other for fluctuating and miscellaneous items of Land Revenue (*K*.) In order to secure correspondence between these returns and the credits shown in the Treasury accounts, a certificate of the amount credited for Land Revenue Proper, service commutation, and miscellaneous and fluctuating revenue, is endorsed by the Treasury Officer upon the Land Revenue *tauxí*, and the Deputy Commissioner appends a memorandum of the amount shown in the *tauxí* of the fixed demand and of miscellaneous and fluctuating Land Revenue; and should the total differ from that of the items specified in the Treasury Officer's certificate, he explains the discrepancy.

21. The *tauxís* are submitted direct to the Financial Commissioner's office, a copy being at the same time sent to the Commissioner. A monthly statement of Revenue credits is furnished by the Accountant General, which is compared with the *tauxís* in the office of the Financial Commissioner. In the column for remarks a brief explanation should always be given of any reason which may exist for the non-realization of balances.

22. No balance can be struck off the *tauxí* until adjusted, either by recovery of the amount or by remission by competent authority, in which case the order sanctioning the remission must be quoted.

23. No annual *tauxí* is now required, separate balance statements being prepared at the end of the year, but the *tauxí* for the last month of the year must be submitted.

24. The last *tauzi* of the year is accompanied by an abstract Statement of demands, collections, and balances, and of expenditure on account of talabánah for the service of dastaks during the year (L).

A.—Abstract of fixed Revenue Roll of the District
for the year 18 -18

Tahsil.	Year.	Land Revenue.	Grazing tax on Government grass lands, the demand on which is fixed	Service Commutation.	Total fixed income.	REMARKS.
Total of District.						

Explanation of increases and decreases of demand for the year

18 -18 .

Demand for 18 -18 as per column 6 of Revenue-roll

Add increase during 18 -18 as follows :—

Nature of increase.	Reference to correspondence * in each case			Amount of increase.	Total.	REMARKS.
	Office.	No.	Date and year.			

* That of the Financial Commissioner's office should always be quoted.

Deduct decreases during 18 -18 as follows :—

Nature of decrease.	Reference to correspondence in each case.*			Amount of decrease.	Total.	REMARKS.
	Office	No	Date and year.			

If from any cause the increase or decrease entered in the statement differs from the amount specified in the authority conveyed from the Financial Commissioner's Office, a brief explanation should be given in the column for remarks.

* That of the Financial Commissioner's office should always be quoted.

B.—Statement showing the demand on account of Land Revenue for each month of the year 18 -18

Total	
March.	
February.	
January.	
December	
November	
October	
September.	
August.	
July.	
June	
May	
April.	
District	

C.—Comparative Abstract Revenue Roll of the Division, for the year 18 -18

District.	Year.	Land Revenue	Grazing tax on Government grass lands, the demand on which is fixed.	Service commutation.	Total fixed income	REMARKS.
	18 18					
	18 18					
	18 18					
	18 18					
	18 18					
	18 18					
	18 18					
	18 18					
Total of Division.	18 18					

*D.—Comparative Statement of Demand for Miscellaneous Revenue of the
District, for the year 18 18 .*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Year.	Surplus Dastak Talabnah.	Trini (for details see No. *)	Sale proceeds of wood from Forests and Bakhs.	Malliknah or proprietary dues.	Lease of gardens and Groves.	Saltpetre.	Sajil.	Fisheries.	Gold washing.	Iron and other mines.	Cattle Pairs.	Dyes.	Water-mills.	Other items.	Fines and forfeitures of the Revenue Department.	Fees.	Interest on proceeds of warks Lands and redemption of Land Revenue.	Fees of Court of Wards.	Total	REMARKS.
18-18--																				
18-18--																				
Difference.																				

A detail of the demand under the head of other items should be given on the reverse of the statement, and separate blank columns have been provided in case the demand on account of any such item should be so large as to require to be separately shown.

* N or P, as the case may be.

*F—Statement of demand on account of Trini or grazing dues of the district of
for the year 18 18 by leases of Rakhs.*

Tahsil.	No of Rakhs or of separate leases	Average collections of the previous 5 years.	Amount of lease or demand for current year	Demand in years for previous years	Total Demand	REMARKS.

G.—Annual Statement of Estates under direct management in
the District for the year 18 18 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Tahsil.	Village	Assessment fixed at Settlement, whether Summary or Regular.	Average net collections of previous years.	AREA UNDER CULTIVATION			DEMAND FOR PRESENT YEAR.			DEDUCTIONS FROM THE DEMAND			Net Demand.	REMARKS
				Ordinary crops.	First class crops.	Total	Rental assets			Ordinary	Extra ordinary	Total		
							Ordinary crops paying a share of the produce	First class crops paying a money rate	Total					

NOTE—When, as in the Multán Division, the lands are scattered it will suffice if in column 2 the lands of each parganah are grouped together, without giving the name of each plot.

In column 4 the average for 5 years should be given if direct management has continued so long.

The crops referred to in columns 5 and 10 are those known as *zabti*, and usually charged with money rates.

Column 12 refers to any special establishment entertained, and column 13 to deductions, as in *Kajachi* where the chiefs receive a quarter of the revenue.

The deductions should be explained in the remarks, each item being entered in more or less detail.

MONTHLY COLLECTION STATEMENTS,

I.—Account of Demands, Collections and Balances of Land Revenue (including Nazaránah and Commutation) of the District for the official year 18 18 for the month of

TAHSEIL,	DEMANDS.		COLLECTIONS.			Net balance.	Surplus collections for future months.	Detail of collections up to end of present month.
	Net balance at close of last month.	Current instalment.	Total.	During the month.	Surplus collections of past months for present month.				Total.
								(1). Collections in past months for current year (2). For balances of past years TOTAL (3). Collections of present month,—col. 5 (4). surplus collections of do.—column 9 (5). Collections in present month of balances of past years. TOTAL OF MONTH GRAND TOTAL

Supplementary Statement explanatory of Balances.

Tahsil.	Grants of assignments of Land Revenue	Revision of assessment owing to calamity of season, deterioration, &c	Division.	Land taken up for public purposes	Territorial transfers.	TOTAL.

NOTE.—The column showing net balance at the close of past month will be blank for the 1st month of each year

In the Gurdaspur, Jullundur, Kangra and Simla Districts a half-yearly Tauxi must be rendered for tribute.

Memorandum of balance of previous years in the
for the month ending

19

District

Years	Balance at close of last month	Collected during the month ending	Remitted under orders of Financial Commissioner or Government	Balance at end of the month.	Remarks.

Detail of Balance remaining at end of the month

Nature.	Year.		Year.		Year		TOTAL.	REMARKS
	18	18	18	18	18	18		
In train of liquidation ... Nominal, doubtful or undetermined								
Irrecoverable								
TOTAL								

Certificate of Treasury Officer.

I hereby certify that the following sums have been credited as receipts in the cash accounts submitted to the Accountant General during the month :—

Land revenue proper ...	...	...
Service commutation ...	...	...
Miscellaneous and fluctuating ...	...	...
TOTAL.	...	_____

Treasury Officer.

The aggregate collections, as shown in the returns rendered to Financial Commissioner, are as follows :—

Land revenue including service commutation for current year, columns of statement No. ...	...	...
Do. for past years, columns of statement No. ...	...	...
TOTAL.	...	_____

Deputy Commissioner.

NOTE.—If the two totals correspond, no explanation is called for ; if they differ, the discrepancy must be explained.

K.—Account of Collections of Fluctuating and Miscellaneous Revenue of the District for the month ending 18

Nature of demand.	COLLECTIONS IN PART MONTHS OF THE FINANCIAL YEAR.			COLLECTIONS IN MONTH UNDER REPORT.			TOTAL TO-CLOSE OF THE MONTH UNDER REPORT.			REMARKS.
	For current year.	For arrears of previous years.	Total.	For current year.	For arrears of previous years.	Total.	For current year.	For arrears of previous years.	Total.	
<i>Fluctuating sources of Land Revenue.</i>										
1. Lapsed and resumed <i>muáfis</i>										
2. Revision of assessment ...										
3. Alluvion ...										
4. Waste lands assessed ...										
5. Collections from estates under direct management ...										
6. Restorations of lands taken up for public purposes ...										
7. Water advantage Revenue ...										
TOTAL ...										
<i>Miscellaneous.</i>										
1. Surplus <i>Dastak Talsbáneh</i> ...										
(<i>And so on as in comparative statement of demands for miscellaneous revenue to</i>)										
18. Fees of Court of Wards ...										
TOTAL ...										
GRAND TOTAL ...										

When collections on account of "Other items" are made, the nature of the items should be detailed in the column for remarks.

Memo. of Balances of previous years in the
the month of 18

District, for

YEARS.	Balance at close of last month.	Collected during the month.	Remitted under order of Commissioner and Financial Commissioner.	Balance at end of the month.	REMARKS.

I.—Abstract Statement of Demand, Collections and Balances, and of expenditure on account of Talabánah for the service of Dastaks in the District for the year 18 18

Number of Dastaks issued in the year.	DEMANDS.			Collected during the year.	Remitted during the year.	Balance out standing at close of the year.	Expended in wages of peons, &c., during the year.	Net surplus carried to credit.	REMARKS.
	Talabánah for the year.	Outstanding at close of previous year.	Total.						
Particulars of Balance of Talabánah due for previous year ...									

APPENDIX No. XXIV.—*Para. 26G.*

REPORT ON REVENUE BALANCES.

1. The steps to be taken for the recovery of arrears of revenue are provided for by Chapter V of the Panjáb Land Revenue Act and the rules made under it. No process other than those described in the Act is authorized, prompt measures should always be taken to enforce payment if the revenue is not paid in when due, unless, under the circumstances of the particular case, a suspension or remission of the current revenue demand appears expedient, when no time should be lost in reporting the circumstances and applying for the necessary sanction to such remission or suspension.

2. When an arrear remains due at the end of the year, though Directions for Collectors, sanction for the suspension of the demand has original edition Appen not been obtained, it is sometimes proposed dix IX to appropriate the collections on account of the ensuing year in liquidation of the arrears due, before satisfying the current demand. This course should never be allowed to be taken. It has the effect of concealing the real state of the district from the controlling authorities, and it tends to bring about neglect of the proper measures for the recovery of arrears at the time they accrue, and to make it more difficult to collect the current revenue. The collections should invariably be credited in the first place to the current demand. When this has been satisfied, credit may be given for any payment received on account of the arrear.

3. As soon as possible after the close of the financial year, and in anticipation of his annual Revenue Report, the Circular 25 of 1857. district officer should submit to the Commissioner of the Division a report in a prescribed Book Cir X of 1858 and Cir XXI 1860, Bk and Cir X of 1866, para 20 tabular form on the balances of land revenue borne upon the Revenue roll. These balances are divided into (A) balances due on account of the year under report, and (B) balances of previous years still outstanding. Separate Statements are submitted for each class

4. The prescribed Statements are.—

- I. A. Abstract Statement of Land Revenue demand, collections and balances for the year.
- II. A. Detailed Statement showing the balances due for the year on account of each village.
- III. A. Statement of Nominal and Irrecoverable balances of the year, grouped according to the causes from which they resulted.
 - I. B. Abstract Statement of balances for each year outstanding at the end of the year.
 - II. B. Detailed Statement showing the outstanding balances for each village.

5. The Detailed Statements II A. and II B., showing the balances on account of each village, should first be submitted. The Commissioner examines these, records his instructions and remarks in the proper columns, indicating the course to be pursued for the realization of recoverable arrears, and authorizing final arrangements in all other cases where this is within his competency and returns them to the Deputy Commissioner, who then completes the remaining Statements, in accordance with the orders of the Commissioner. On receipt of the completed Statement, the Commissioner enters his remarks in the last column, and prepares a general Divisional Abstract (C), showing the result of his review. The Commissioner is required to submit specific recommendations for the disposal of the balances.

6. All current balances for the year under report should be entered in these Statements, even though their remission may have been sanctioned during the year ; in this case, the number and date of the order authorizing each remission should be quoted opposite the balance. On the other hand, outstanding balances of past years should not be retained in the Statement after orders for their remission have been passed : on receipt of the orders they should be at once written off, the authority being quoted in the last collection Report (*Tauzi*) in which they appear.

7. The cause of each balance should be clearly and concisely explained in the district statements, but when a number of villages have been reported upon together on account of revision of assessment, diluvion, calamity of season, land taken up for some public purpose, or other cause, the villages may be entered in one group, without giving details for each, the circumstances applicable to all being stated, if the matter is still pending in the district or divisional office ; and if an order has been received, the order which applies to all being quoted. The remarks made should be complete and intelligible in themselves, not referring for further particulars to the returns of the preceding year or to separate communications addressed to the Commissioner.

8. The prescribed classification of the balances is as follows :—

- (a). *In train of liquidation.*—In regard to these, which should ordinarily be few, an explanation of the delay in collection is required.
- (b). *Nominal.*—Under this head should be included items erroneously entered in the revenue roll, and all balances which, owing to causes supervening since the preparation of the Land Revenue Roll, ought not to be collected. It thus comprises all duly sanctioned alterations, as remissions on account of land taken up for public purposes, remissions on account of diluvion, and grants of assignments of land revenue.

- (c). *Doubtful or undetermined*—Under this head will come all balances on account of land taken up for public purposes, diluvion, reduction of assessment, or other causes which render a remission necessary, until sanction of competent authority to the remission has been received, when the balance, if outstanding, on account of previous years, will be written off, and if on account of the year under report, will be transferred to Nominal or Irrecoverable as the case may be.
- (d). *Irrecoverable*—Under this head will be shown balances which might legally have been collected, but which it has been judged inexpedient to collect, when, on a report of the circumstances, sanction to write them off as irrecoverable has been obtained.

These may arise from such causes as over-assessment, deterioration, inundation, calamity of season, absconding of proprietors or deficit under direct management.

10. If the balance due on account of any village contains portions falling under two or more of these classes, these should appear as separate entries in the detailed statement, as the remarks and explanations required in regard to them will necessarily be different. Thus, the nominal balances arising from revision of assessment will be grouped together and separately totalled, then those arising from errors in the Revenue-roll, and so on; and similarly, the Irrecoverable balances arising from over-assessment will be grouped together and separately totalled, then those caused by deterioration, then those caused by inundation, and so on.

11. Separate Balance Statements are submitted for Fluctuating and Miscellaneous Land Revenue which does not appear on the Land Revenue roll of the year, after the balances have been enquired into, and remissions granted where necessary. These are in the appended form (D). The demands and collections on account of each item specified in the form should be entered, even though no arrear may have accrued. Commissioners are competent to remit balances of such revenue, but the cause of each balance must be clearly explained by the District Officer, who recommends its remission, and the ground on which the remission is sanctioned must be fully stated in the Balance Statements submitted to the Financial Commissioner.

12. *Statements of Demands, Collections and Balances* are also submitted for other branches of Inland Revenue, such as Excise on Drugs and Income Tax (when in force), but it is unnecessary to say more of these here than that, in all cases, the object in view is

the same, to ensure promptitude in the collection of Government dues, or where it is not thought proper to enforce the demand, that the necessary steps should be taken in order to its remission with as little delay as possible. Balances of Excise are remitted under the same rules as balances of miscellaneous Land Revenue

18. The Financial Commissioner on receipt of the Divisional Balance Statements of Land Revenue, after ascertaining that they have been properly prepared, will order Nominal Balances to be written off, and will, in ordinary cases, when it appears necessary, direct the remission of balances which it is proposed to treat as Irrecoverable, reporting for the orders of Government, any special items which seem to require such orders. Nominal balances, being the result of the operation of extraneous causes, which only require to be verified, can be disposed of without difficulty. To determine whether a balance should be treated as Irrecoverable requires the exercise of judgment on the circumstances.

No. 1. A — Abstract Statement of Land Revenue Demands, Collections and Balances in the District, the for year 18 18 .

Demand from 1st April 18 to 31st March 18	Collections on account of the current demand	BALANCE ON THE 31ST MARCH 18 .					Remarks.
		A. In train of liquidation.	B. Nominal.	C. Doubtful or Undetermined.	D. Irrecoverable.	TOTAL.	

NOTE. The demand shown must correspond with the entry in the Land Revenue roll for the year.

The total balance entered must correspond with that shown in the *Tauzi* for March.

No. II. A. Detailed Statement showing the Balance due for the year 18 18 , on account of each village.

1	2	3	4	5	6	7	8	9	10	11
Number.	Tahsil.	Village.	Demand.	Balance.	A. In train of liquidation.	B. Nominal.	C. Doubtful, or Undeter- mined.	D. Irrecover- able.	Recommendation of Deputy Commissioner.	Orders or opi- nion of Com- missioner.

NOTE. Column 4 must correspond with the entry in the Land Revenue roll for the year, and Column 5 with the entry in the *Zamri* for March.

The totals of these columns should correspond with the entries of demand and total balance in statement No. I. A.

I. B. Abstract Statement of Balances for each year outstanding at the end of year 18 18 in the District.

Year.	Balance outstanding on the 31st March 187			REMARKS.
	A. In train of liquidation.	B. Doubtful or Undetermined.	TOTAL.	

II. B. Detailed Statement showing the outstanding Balances for each village.

1	2	3	4	5	6	7	8	9	10
Number.	Tahsil.	Village.	Demand.	Balance.		Detail of Balances.		Recommendation of Deputy Commissioner.	Orders or opinion of Commissioner.
				Year.	Amount.	A. In train of liquidation.	B. Doubtful or Undetermined.		

NOTE.—The total of column 6 will correspond with the *Bakáya Tituzi* for March.

Statement of Demands, Collections and Balances of Fluctuating and

Book Circular IX of 1886, and XI of 1887.

Miscellaneous Revenue in the district for the year 18 18

Demand on what account.	Demand.	Collections	BALANCES.				Remarks by Deputy Com- missioner explanatory of balances	Remarks by Commissioner showing remissions of items in balance in the year under report
			In train of liquida- tion	Nominal.	Doubtful or undeter- mined.	Irrecoverable.			Total.
<i>Fluctuating sources of Land Revenue</i>								
1. Lapsed and resumed Muaffs								
2. Revision of assessment, pro- gressive jama, &c								
3. Alluvion								
4. Assessment of waste lands								
5. Collections from estates under direct management								
6. Release of lands taken up for public purposes.								
7. Water advantage revenue								
Total ..								
<i>Miscellaneous.</i>								
1. Surplus Dastak Talabānah								
2. <i>Trind</i> or <i>grazing</i> $\left\{ \begin{array}{l} a. \text{By enumeration} \\ \text{of cattle,} \\ b. \text{By leases} \end{array} \right.$								
3. Sale proceeds of wood from rakhis and forests								
4. Proprietary dues (<i>Malikanah</i>)								
5. Lease of gardens and groves								
6. Saltpetre								
7. <i>Saji</i> (oxide carbonate of soda)								
8. Fisheries								
9. Goldwashings								
10. Iron and other mines								
11. Dyes								
12. Water-mills								
13. Other items								
14. Fines and forfeitures of the Revenue Department								
15. Fees								
16. Interest on proceeds of sale of waste land.								
Total ..								
GRAND TOTAL ..								

NOTE.—The entries under the head of Miscellaneous, on account of surplus dastak talabānah (1), fines and forfeitures (14), and fees (15), will be confined to the column for collections.

In the Districts of Gurdaspur, Jullundur, Kangra and Simla, a supplementary statement must be rendered for "tribute."

Detail of balances of previous years on account of Miscellaneous Revenue in the District

Demand on what account,	For what years.	Balance at close of last year	Collected during the year ending 31st March 18	Remitted.	Remaining in balance at end of year	Remarks by Deputy Commissioner explanatory of balances.	Remarks by Commissioner.

Note --The circumstances under which the unadjusted items continue in balance should be fully explained in the column for remarks of the particular case or class of cases, and care should therefore be taken that the remarks made in the balance statements should be so clear and full as to facilitate the passing of orders. They should be in the handwriting of the officers making them.

APPENDIX No. XXV—(Para. 268.)

APPOINTMENT AND SECURITY OF TREASURERS.

In 1849 the Board of Administration for the Affairs of the Punjab directed the appointment of a single Treasurer for all the District Treasuries in each Commissioner's Division, * who should receive the salary sanctioned for each District Treasury, furnishing the corresponding security, and be bound to keep an agent at each except that at which he himself resides. The appointment rests with the Commissioner of the Division.

The remuneration is fixed for each district according to a scale sanctioned by the Government of India, with reference to the extent of the transactions of the Treasury.

The security to be furnished for each Treasury is calculated according to the amount of the salary authorized for it. In 1849 the Board of Administration fixed the security at Rs. 15,000 when the salary was Rs. 50 per mensem, and Rs. 30,000 when the salary was Rs. 80 per mensem. In some cases the salary is higher and in these a larger amount of security is required.

A portion of the security is required to be in Government Promissory Notes, deposited in one of the Treasuries held by the same Treasurer; the security is retested in January of each year, and the result reported to the Commissioner.

No security is required from Assistant Treasurers or Tahsil Cashiers, the District Treasurer being responsible for all Branch or Tahsil Treasuries in the district, and all his subordinates being appointed by him and on his responsibility.

The Board of Administration recommended that, if possible, a banker from one of the houses in the Punjab should be employed as Treasurer, and objected to the office being thrown open to general competition, unless no eligible party could be found in the Punjab to accept it.

The following instructions, on the subject of the engagement to be entered into and security to be furnished, were issued by the Financial Commissioner in 1870 with the sanction of Government.

Financial Commissioner's Book Circular No. II of 1870.

"3. The form of engagement for future adoption is annexed (Appendix A). But as this document is not of much practical importance, existing engagements need not be revised.

* In some cases this arrangement has not yet been introduced, and in the case of the Amritsar Division, the Districts of which formerly belonged to the Lahore Division, the Treasurer is the same as for Lahore.

"The security bond of the Treasurer, pledging his own property, should be in the form of Appendix B.

"The property pledged should be real property, or Government Promissory Notes, or partly both. Where such property can be pledged by the Treasurer himself to the full extent required, the collateral security of other persons will not be necessary.

"4. Where security is given by other persons on behalf of the Treasurer in addition to the security furnished by himself, the form, Appendix C, should be used.

"All existing security bonds of Treasurers and of sureties should be cancelled, and new bonds should be executed in the revised form;—the value of the stamp on the the old Bonds, where this has been paid by the Treasurer, being refunded.

"5. Where the amount of the security demanded does not accord pretty nearly with the scale laid down by the Board of Administration in the Circular above quoted, it should be revised by the Commissioner.

* * * * *

"7. The renewed bonds taken from Treasurers and sureties should in all cases recite the date of the Treasurer's original appointment, so as to extend the security over all past transactions for which he is responsible."

APPENDIX A

ENGAGEMENT OF TREASURER.

Whereas I, A. B., have been appointed Sadr Treasurer in the Collectorate for the district of

I hereby acknowledge my responsibility for all public moneys, notes, deposits, stamp-paper, postage labels, and other property of Government committed to my charge, or to that of agents appointed by me, or on my nomination, whether at the Sadr or Mufassil offices of the districts; and I hereby engage to keep safely, and to render true account of the same in due conformity to official rules.

I further engage to be responsible for my substitute, appointed with my consent, during my temporary absence at any time, should any loss or deficiency arise from non-production of accounts, or by any misconduct or negligence of myself, of my temporary substitute, or of agents appointed by me, or on my nomination, as above mentioned, and whether such loss or deficiency relate to public moneys, notes, deposits, stamp-paper, postage labels or other property of Government committed to the charge of myself, my substitute or agents as aforesaid, I hold myself responsible to make good such loss or deficiency myself, or through my sureties, without delay or any pretext whatever.

APPENDIX B.

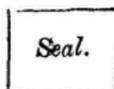
SECURITY BOND OF TREASURER.

Whereas I, A. B., have been appointed Treasurer in the _____ and have thereby become responsible for all public moneys, notes, deposits, stamp-paper, postage labels, and other Government property that may be committed to my charge, or to that of agents appointed by me, or on my nomination, whether at Sadr or Mufassil offices of the district, or to that of my substitute appointed with my consent at any time during my temporary absence, and am bound to keep the same safely and to render a true account of the same in conformity to official rules; And whereas it was a condition of my being so appointed that I should pledge to the Government property of the estimated value of _____ Rupees as security for the due and faithful discharge of all official duties on my part, or on that of agents appointed or nominated by me, or on that of my temporary substitute aforesaid; Now I hereby convey, grant, and pledge to the Secretary of State for India in Council, and to the Deputy Commissioner of _____ for the time being on his behalf, all the property detailed in the schedule hereto annexed, and I covenant that all the said property is my own absolutely, and is not liable to any sort of charge or incumbrance, and that I will not at any time during the continuance of this security sell or make away with or dispose of the same or render it in any measure liable to any sort of charge or incumbrance; And I agree that if at any time heretofore since my appointment as such Treasurer as aforesaid, or at any time hereafter so long as I shall continue such Treasurer, there shall have occurred or shall occur any loss or deficiency in public moneys, deposits, notes, stamp-papers, labels, and other Government property committed to my charge, or to that of agents appointed by me, or on my nomination, or to that of my temporary substitute appointed with my consent as aforesaid, or if any loss or damage shall have occurred or shall occur from the non-production of accounts or from any misconduct or negligence on my part or on that of such agent or substitute as aforesaid, it shall be lawful for the said Deputy Commissioner of _____ for the time being, if I fail to make good the amount on being required to do so, forthwith to sell all or any of the property described in the schedule, in such manner as he thinks fit, and to make good such loss or deficiency out of the proceeds of the sale; provided always that if such loss or damage shall not amount to a specific pecuniary sum, the same shall be liquidated at the sum of one thousand rupees, and such liquidated damages may be recovered by such sale of my property as aforesaid; provided further, that this security shall not be held to affect any further remedy which the said Deputy Commissioner of _____ for the time being may have against me in respect of any loss or deficiency of Government property for which I may be responsible, or of any

loss or damage arising from the fraud, negligence, or misconduct of myself or of any such agent, or nominee or substitute as aforesaid.

Schedule referred to above.

In witness whereof I have put my hand and seal the day of



A. D.

Treasurer's Signature.

Witnessed by
and by

APPENDIX C.

SECURITY BOND OF SURETIES.

Be it known that in consideration of _____ being appointed Treasurer of the _____ of _____ and _____ of _____ (where the original bond is cancelled and another substituted, these words may be added) _____ bound ourselves by a bond bearing date the _____ day of _____ in the sum of rupees _____ to answer for any loss that might at any time during the continuance of the said _____ as such Treasurer arise through his fraud, negligence or other misconduct, which bond is now in full effect; And we now, in supersession of the said bond (which is hereby agreed to be cancelled), have bound ourselves jointly and each of us hath bound himself, his heirs and representatives severally to the Secretary of State for India in Council, and to the Deputy Commissioner of _____ for the time being on his behalf, in the sum of _____ rupees, and by way of collateral security each one of us doth hereby convey, grant, and pledge to the said Deputy Commissioner and to the Deputy Commissioner of _____ for the time being, the property detailed in the schedule hereto and therein shown as belonging to each one of us respectively, upon trust that if at any time heretofore since the appointment of the said _____ as such Treasurer, or at any time hereafter while he shall continue as such Treasurer, any loss or deficiency shall have occurred or shall occur in public moneys, deposits, notes, stamp-paper, postage labels or other Government property committed to the charge of the said _____ or that of agents appointed by him or on his nomination or of his substitute appointed with his consent during any temporary absence, or if any loss or damage shall have arisen or shall arise from the fraud, misconduct, or negligence of himself or any such agent or substitute, whether at the Sadr or Mufassil offices of the district, it shall be

3. The Sadr Gomáshtha of the District Treasurer is prohibited from being engaged in private banking or commercial business, either on his own account or on account of the Treasurer. Where a Treasurer maintains a private banking concern, it is indispensable that he entertain one or more separate Gomáshthas for its management. He is not at liberty to employ for this purpose any subordinate of the Treasury Department in Government employ.

APPENDIX No. XXVI.—(*Para 284.*)

SUPPLY OF CARRIAGE FOR TROOPS.

Financial Commissioner's Book Circular No. XXV of 1866.

In accordance with the instructions contained in the proceedings of the Governor General in Council, in the Military Department, under date the 31st

REVENUE.

(*Revised Rules for supply of carriage for troops.*)

with the sanction of His Honor the Lieutenant Governor of the Punjab I am directed by the Financial Commissioner to request the hearty co-operation of yourself and of the district authorities in strictly enforcing these rules, vernacular translations of which are put up for communication to Tahsildárs and other native officials.

2. It is not improbable that the employers of carriage will consider the rates of hire fixed too liberal; but, on the other hand, it must be remembered that cattle and carts are usually required by troops at the very season at which the people most urgently require them for agricultural purposes, and that, if left to themselves, rates of hire still more liberal would not tempt them to leave home; and if the system of impressment, which is the greatest blot upon our administration, is ever to be got rid of, it is by offering such rates of hire as will encourage the creation of a special class of carriers.

3. Your special attention is directed to Rule IV, under which a district officer is bound to report to you each case in which he has declined to furnish a relief of carriage, and you must satisfy yourself that his reasons are sufficient, for so long as the system of impressment continues, it is our duty to mitigate in every possible way the hardships to which it gives rise

4 Extracts of the rules which are to be furnished to Commanding Officers under Rule XIII will be separately furnished to those district officers who are liable to be called upon to supply carriage to troops.

Revised Rules for the supply of carriage to troops marching through the Punjab, prescribed by the Financial Commissioner with sanction of Government.

As a rule, the officers of the Commissariat Department are to supply all carriage needed by troops on the march, making their own arrangements if possible, but applying to the Civil authorities for such assistance as they need. The following Regulations are to be strictly observed whenever carriage is supplied by the District authorities :—

I. If possible, not less than fifteen days' notice is to be given to the District Officer of the quantity and description of carriage required. As in the Pesháwar, Káwalpindi, Multán, and Deraját Divisions carts are either not procurable at all or obtained with difficulty, indents for carriage submitted to any District Officer in these Divisions should invariably specify the number of camels that are required in case carts are not procurable.

II. All applications for carriage for a Regiment are to be made on written indent in a prescribed form, countersigned by the Officer Commanding the Corps. Where the carriage is urgently required by a detachment, however small, or by individuals marching through the country employed on public duty, still the requisition must be made in writing, and signed by the responsible officer making the requisition. The Civil Officers of Government are strictly prohibited, under any circumstances, from furnishing carriage on verbal orders, either communicated directly or through a servant, or other subordinate. If the applicant has no writing materials at hand, the Civil Officer to whom application is made will supply a printed form of indent, which should be filled up, and the applicant's signature to it obtained before carriage is supplied. These indents should be in duplicate, and in subjoined form :—

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

FORM OF CERTIFICATE AT FOOT.

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

(Sd.) A. B.

III. The indent for the carriage required for that portion of the men's baggage for the conveyance of which Government is responsible must be invariably distinct from the indent for the carriage required for the rest of the men's baggage and for that of the officers. Each indent must state distinctly whether the charges for the carriage indented for will be paid by the State or by the recipients themselves, so that there may be no question as to the quarter from which payment is to be claimed. The indenting officer is personally responsible for not entering in the indent for carriage, the charges which are debitable to the State, any carriage not properly so chargeable.

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

V. In order to prevent delay, the Civil Officers furnishing carriage at one of these stations shall immediately forward the duplicate indent, prescribed by Rule II, to the next of the stations indicated in Rule IV that the corps will reach, in order that preparation may be

made for the relief of the carriage, camels, &c. A copy of the letter forwarding the indent shall be furnished to the Officer Commanding the Corps, who will demand it previously to marching from each of the above stations, if it be not previously sent to him.

VI. The District Officer shall make arrangements for the supply of carriage with chaudhris or contractors, who shall be responsible for its proper quality, and for the good conduct of the parties in charge of it. These chaudhris should not be allowed to wear badges or other signs of office, or to seize carriage; they should be as much as possible the representative men of the classes who nominate them, and interference in their nomination or deposition should be avoided as much as possible. Where it can be so arranged, it will be convenient if the District and Commissariat Officers employ the same contractor or chaudhri.

VII. Whenever carriage is engaged to any place, half the hire must be paid in advance. The Civil Officer furnishing the carriage is bound to see that this advance is made before the carriage is made over to the applicant. The Commanding Officer of a regiment, or detachment, or the individual taking carriage, shall be held responsible for the full payment of the carriage furnished, on its reaching the destination agreed upon, as well as for securing to each owner payment of hire for halts, and any demurrage that may be incurred. If under any circumstances a subordinate Civil Officer furnish carriage without providing that the advance be paid, he is immediately to report the circumstance to his superior, on pain of being held personally responsible for the amount. The Civil Officer will report the circumstance direct to the Commanding Officer of the regiment, and provide that full payment be made to the person engaged. The Commanding Officer will also be responsible that the carriage is not over-laden, that the animals are not over-driven, and that the parties in charge are properly treated.

NOTE.—This rule, so far as it relates to the recovery of the advance made, Financial Commissioners was modified in 1867, and further by Comptroller Book Circular No. XIII of General's Circular No. 353 dated 9th October 1871, 1867. hereafter given.

VIII. If the Commanding Officer has reason to be dissatisfied with the way in which the engagement has been executed, he will complain at once on arrival at a station to the District Officer, who will have the case immediately enquired into in presence of both parties, and his decision shall be enforced.

IX. The authorized loads for carts on metalled roads are as follows:—

	If drawn by 2 bullocks,	10 maunds.
•	Ditto 3 do.	15 do.
	Ditto 4 do.	20 do.

On unmetalled or hill roads, the authorized loads are as follows :—

	If drawn by 2 bullocks, 8 maunds.			
Ditto	3	do.	12	do.
Ditto	4	do.	16	do.

The authorized loads for camels are 5 maunds, but on hill roads only 4 maunds.

A proportionate reduction of the rate of hire may be made when a cart is not capable of carrying the authorized load.*

An additional bullock or bullocks must not be charged for unless actually required for the load and employed accordingly. For instance, if a cart is incapable of carrying more than 15 maunds and the owner has attached four bullocks to it, he will have the option of withdrawing one bullock, or of being paid for only three bullocks.

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

XI. An ordinary rate of seven annas a day for each bullock drawing a cart shall be charged in all the Eastern divisions of the Punjab, but for all stages west and north of Lahore, and also between Multán and the Deraját, a special rate shall be levied of eight annas a day for each bullock. When, however, carts are engaged for a month or upwards, rates of hire are to be determined by mutual agreement.

XII. For carts employed on hill roads, as specified below, a special rate will be charged of twelve annas a day for each bullock. For the stages between Ráwalpindí and Murree, Pathánkot and Dalhousie or Núrpur, Hoshiárpur and Dharmśála, Kálka and Simla. For all roads of the same character where the wear and tear is unusually great for carts and cattle.

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

- For three camels or more (six annas each per day).
- For two camels (seven annas each per day).
- For one camel only (eight annas per day).

* This and the following clause were added by Financial Commissioner's Book Circular No. X. of 1858.

If engaged and employed for a month or upwards—

For three camels or more,	8 rupees each per mensem.
For two camels	9 rupees ditto.
For one camel only	12 rupees ditto.
Mules and ponies	6 annas each per day.
Donkeys ...	3½ ditto.
Ekkas ...	15 ditto.
Coolies ...	2 ditto.
Bearers ...	5 ditto.

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

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

XIII. District Officers will be responsible to Government that the engagements regarding carriage are fairly adhered to, and that, failing this, after they have ascertained the merits of the case, the matter is promptly reported to superior authority. They will also be responsible that extracts from these rules showing the rates of hire and chaudhris' fees, with the proper weight of loads, and the conditions regarding halting, demurrage, and the like, are made over to the Commanding Officer at the first station in the Punjab at which the carriage is supplied. The rules and tables of rates should also be hung up in dák bungalows, saráis, tahsils, thanahs and other public places.

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

XV. When carriage is discharged, a *parwānah*, in English, Urdu, and Hindí, signed and sealed by the District Officer, is to be given to each person in charge of carriage; the carriage protected by this document shall not be liable to seizure on the way home for the use of troops, unless they are marching in the direction of the owner's home.

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

Comptroller General's Circular No. 253 dated 9th October 1871.

I have the honor to forward, for your information and guidance, copy of a Circular issued by the Controller of Military Accounts, Calcutta, respecting the adjustment of advances made by the Civil Department for carriage and supplies provided for troops on the march. The principal points in this Circular, as regards Civil Officers, are— (1) that the advances shall be recovered from the persons to whom they are made at the time that those persons sell the supplies to the troops; (2), that advances which may be unavoidably irrecoverable shall be repaid by the local Commissariat Officer in the manner described in paragraph 2; and (3), that the whole expenditure and losses, if any, connected with these supplies will be borne by the Military Department, irrespective of the amount.

NOTE.—This Circular does not extend to Madras and Bombay, and is therefore not circulated in those Presidencies.

Controller of Military Accounts' Circular No. 247 dated 1st August 1871.

1. All advances made by the Civil Department on account of carriage collected for the use of troops, for supplies (other than the ordinary "rassad" provided for regiments and detachments on the line of march) collected at the request of Commanding Officers or Commissariat Officers for the use of troops, or in payment of public *dák* or other expenses incurred under such authority in the conveyance of officers or troops on the public service, will be repaid by the Executive Commissariat Officer of the district, who will recover all sums payable on this account by officers and troops under the following rules.

2. Commanding Officers are only permitted to apply to the Civil authorities for the articles of "rassad" detailed in the prescribed form of indent for the use of troops on the line of march. In such cases the Civil Officer is required to furnish, when practicable, the articles of "rassad" required at each stage, through *chaudhris* *baníáhs* or *talwalláhs*, and payment is required to be made on th.

spot by the troops, a final settlement being made each afternoon in presence of the Native Officer deputed by the Civil authorities for all articles taken during the day. The cost of collecting such supplies at each stage must be included in the rates at which they are sold to the troops. The Civil Officer is authorized to make any advance that may be absolutely necessary to ensure the articles required being ready at each stage, and these advances are to be recovered from the parties who receive them immediately after the "rassad" has been sold to the troops. Any unavoidable losses on such advances by Civil Officers will be included in a contingent bill, and sent to the Commissariat Officer of the District for payment as a Military charge, accompanied by the necessary explanation of the circumstances under which the losses occurred.

3. The officer supplying carriage for troops, when making it over to the Commanding Officer, is required to deliver to him in writing a full statement of the rates of hire, &c., and of the weight to be carried by each cart, boat or beast, and when it is necessary to collect carriage beforehand, demurrage rates must be paid until it is actually employed. In the case of supplies other than "rassad," the statement must show the quantities and rates.

4. Should a greater quantity of private carriage be indented for than is ultimately required, demurrage at the established rate of the district will be charged to the responsible parties for every day or part of a day that the carriage has been detained.

5. When supplies for troops other than "rassad" are collected on the requisition of Commanding Officers or the Commissariat Department, or carriage, either public or private, is provided by the Civil Department, and supplied either direct to the troops or through the Commissariat, the Civil Officer will pay to the owners such sum as may be requisite as an advance.

6. Immediately such an advance is made, the Civil Officer will forward, in a covering letter, a copy of the orders under which the supplies are collected, or the indents for the carriage, and a statement of the advance and receipts of the owners or drivers, to the Executive Commissariat Officer of the District, who will at once send to the Civil Officer a cheque for the total sum advanced for the supplies, or on account of both public and private carriage.

7. When a larger quantity of supplies (other than "rassad") is indented for than may be ultimately required, and compensation is demanded on account of such unused articles, especially if they have been procured from any distance, the loss in such cases will be charged to the Military Department. Any portion, however, of the supplies purchased out-right by the Civil Department on requisition for the use of troops if not required, will be sold by the Civil Officer, the amount realized being remitted to the Commissariat Officer of the District as a set-off against the expenditure,

if already debited to and adjusted by the latter officer; but if such adjustment has not been already made, the Civil Department might, in debiting the Commissariat Officer, deduct the amount of such realization from the sum disbursed by that Department.

8. The Commissariat Department will make any advance required by the owners or drivers of carriage procured by that Department for the public and private use of officers and troops, will repay any advances made by Civil Officers, and settle all claims on account of public carriage supplied for the use of both British Regiments of Cavalry and Infantry and Brigades and Batteries of Royal Artillery and of Native Corps.

9. The advances made by the Commissariat Officer to the owners or drivers, as also all sums repaid to the Civil Officer on account of public carriage or supplies (except "rassad" collected on requisition for troops) or for other expenses, such as losses on advances made to collect "rassad," &c., will be debited without delay to the Commissariat Officer of the station to which the troops are proceeding, with the usual statement supported by vouchers. The Commissariat Officer at destination will adjust the account and recover overcharges for carriage, correct irregularities in the indents, &c., &c. If any delay occur in the recovery of over-payments, a report must be at once made to the Examiner.

10. The amount repaid to the Civil Officer, or advanced by the Commissariat Officer on account of private carriage, must be held in the inefficient balance under the head of "Advances" until recovered from the Commanding Officer of the Regiment or Battery to which the party, for whose use it is provided, belongs. Accordingly, on the day the advance is issued or repayment is made to the Civil Officer, the Commissariat Officer must send to the Circle Pay Master, who issues the pay of the Native Regiment concerned, or the Commanding Officer of the British Regiment or Battery, a statement of the amount advanced. The Pay Master of the British Regiment or Officer Commanding the Battery is to obtain from the Civil Treasury a Service Remittance Transfer Receipt for the amount, and forward it to the Commissariat Officer without delay, recovering the sums from the parties concerned on the next issue of pay. The Circle Pay Master will, in like manner, forward to the Commissariat Officer a cheque for the amount, entering it in his Schedule of "Miscellaneous Advances," and at the same time give notice to the Officer Commanding the Native Regiment or Battery that the amount will be deducted from his next Pay Abstract, in order that he may make recovery from the parties using the carriage.

11. The Regimental Pay Master or Officer Commanding will, however, whenever practicable, repay to the Commissariat Officer from the public funds in his hands, any advances which may have been made on account of private carriage provided for the use of officers and troops; but when no such advance has been made, he will himself pay in advance half the hire of such private carriage,

chaudhris' fees, &c., as shown in the statement accompanying the carriage; and in every case he must pay, on arrival at destination, or when the carriage is relieved, the balance of the hire, &c.; he may also make reasonable advances to the owners or drivers during the march, should a relief be unexpectedly protracted. The amount of such payments will be recovered from the parties using the carriage from the first issue of pay.

APPENDIX No. XXVII—(Para 286).

COURT OF WARDS RULES.

The 23rd July 1873.

No. 1122.—The following Rules, prescribing the manner in which, and the agents by whom, the jurisdiction of the Court of Wards shall be exercised in respect to the care and education, and the management of the property of the persons subject thereto, have been made by the Hon'ble the Lieutenant Governor under Section 38 of the Punjab Laws Act, 1872, and are herewith published for general information.

By order of the Hon'ble the Lieutenant Governor,

T. H. THORNTON,

Secretary to Government Punjab.

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

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

2. The scheme shall be submitted to the Commissioner of the Division, who shall forward it, with his recommendation, to the Financial Commissioner, and the Commissioner and Deputy Commissioner shall be guided by the orders of the Financial Commissioner in regard to it.
- Sanction required for the scheme.
3. When the ward is an adult female of sound mind, who is competent to receive and disburse the amount fixed for her maintenance, no guardian of her person need be appointed.
- Guardian not necessary for adult and competent female.
4. The legal heir, or other person interested in outliving the ward, or to whom the inheritance might descend, shall not be appointed guardian of the ward's person, and the guardian of a female minor shall be a female.
- Restrictions on appointment of guardian.
5. The appointment of a guardian by the will of the ancestor of the ward, if in accordance with the above rule, shall be subject to the confirmation of the Financial Commissioner.
- Appointment by will subject to confirmation.
6. If no relative or friend of the ward is available for the gratuitous discharge of the duty of guardian of the person, a sufficient remuneration shall be provided from the assets.
- Remuneration of guardian when necessary.
7. The manager of the property, if eligible under the preceding rules, may also be appointed guardian of the person of the ward.
- Offices of manager and guardian any be united.
8. When the guardian is not also manager of the property, he shall have charge of the premises in which the ward is to reside, and all moveable property requisite for his use, and the manager shall pay to him the amount fixed for the maintenance of the ward, the members of his family, and his personal attendants.
- Certain property entrusted to the guardian, and expenditure incurred through him
9. The guardian shall be bound to account to the Deputy Commissioner for his receipts and disbursements and for any property with which he is entrusted as guardian.
- Accounts and liabilities of guardian.
10. The guardian of a female minor shall arrange, under the orders of the Deputy Commissioner, for a suitable education of the ward, when she arrives at an age for instruction, if proper arrangements can be made.
- Education of female minors.
11. The guardian of a male minor shall arrange, under the orders of the Deputy Commissioner, for his education, unless the minor is removed by order of the Deputy Commissioner from residence with his guardian to be placed at any school or institution.*
- Responsibility of guardian for education for male minors.

*Removal of guardians is provided for by Act XXVI of 1854, Sections 5 and 6.

12. When a male minor has completed his sixth year, the control of his education shall vest in the Deputy Commissioner of the District, who shall report the arrangements which he proposes for giving the minor an education suitable to his condition in life, and such as to qualify him for the position which he will occupy when he comes of age,—such report, when distinct from the scheme of management prescribed by Rule 1, shall be dealt with in the manner prescribed by Rule 2.

13. The Deputy Commissioner may direct that such ward shall reside for the purpose of education, either with or without his guardian, at any place within British India, and that he shall attend any school or college, and the Deputy Commissioner shall make provision for the proper care and maintenance of the ward, while at such place of education. Provided that, if the place of education selected is not in the Commissioner's Division in which the ward has his house, it shall be specified in the sanctioned scheme for his education.

14. The Financial Commissioner may sanction the establishment of a Wards' Institute at any suitable place and may make rules for the management of such institute, and for the mode in which its cost is to be defrayed by the estates of the wards sent to it for education. *

15. Any alterations which are thought desirable in the scheme for the management of the property of any ward, or in the arrangements for the guardianship or education of any ward, shall be reported for sanction in the same way as the original arrangements were reported under Rule 1 or Rule 12,—any increase in expense attending such alteration being stated in the Report.

16. The manager of the property shall be appointed with regard to his fitness for the duty. The Deputy Commissioner may, if he thinks proper, consult the friends and relatives of the ward, or the ward, if of sufficient discretion, as to the appointment to be made, but shall not be bound to follow their opinion. He shall fix a suitable remuneration, to be defrayed from the assets of the estate.

17. The manager shall,—

(1). Give such security as the Deputy Commissioner may require duly to account for what he shall receive in respect of the rents and profits or income of the property ;

* Private tutors are provided for by Act XXVI of 1854, Section 3.

- (2). Pass his accounts at such periods and in such form as the Deputy Commissioner directs ;
- (3). Pay the balance due from him thereon ;
- (4). Apply for the sanction of the Court of Wards to any act which may involve the property in expense not previously sanctioned by such Court.

18. The assets shall be applied in the following order :—

- I.—Current Land Revenue Demand, Taxes and Cesses.
- II.—Arrears of Land Revenue Demand or Cesses, or of other Government Revenue.
- III.—Maintenance and education of the ward, maintenance or remuneration of his dependents, expenses of management, and expenses incurred in any Government Revenue Office on account of the estate,
- IV.—Payments of debts.
- V.—Investments in Indian Government securities or Guaranteed Railway stock or mortgage, or purchase of beneficial interests in land within British India.

19. No debts shall be paid or investments made except in accordance with the scheme sanctioned by the Financial Commissioner.

Discharge of debts and investment of surplus.

20. Wards estate shall not be let in farm for more than one year without the sanction of the Commissioner, nor for a period exceeding that for which the management of the Court of Wards may be expected to continue.

Farm as a mode of management.

21. No portion of the beneficial interests of the ward in the land shall be alienated without the sanction of the Financial Commissioner.

Alienation of landed property.

22. Inventories of all moveable property belonging to the ward shall be made when the estate first comes under the Court of Wards, and revised from time to time, and shall be signed by the person entrusted with the charge of the property.

Inventories of moveable property.

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

Deposit of title-deeds, &c.

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

Regulation of household expenses and establishment, and of accounts

25. The Deputy Commissioner may incur reasonable expenditure for ordinary improvements from annual income; expenditure for extraordinary improvements, or in excess of the available annual income, shall require the sanction of the Commissioner.

Ordinary and extraordinary expenditure.

26. No loan shall be raised on behalf of the minor without the previous sanction of the Financial Commissioner.

Raising of loans.

27. No suit exceeding Rs. 500 in value or amount shall be instituted on behalf of a ward's estate without the sanction of the Financial Commissioner, and the rules for Government suits shall apply to the institution or defence of suits on account of such estates.

Institution and defence of suits.

28. A rate, the amount of which shall be fixed from time to time by the Financial Commissioner with the sanction of the Local Government, shall be levied upon the income of each ward's estate to compensate Government for the employment of its own ordinary establishments, and for outlay in postages and stationery on account of such estate. In calculating the income of an estate for this purpose, interest upon Government paper, or upon other investments of capital, and presents made to the ward, shall be excluded, and sums paid as Government Land Revenue shall be deducted.

Rate charged by Government.

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

Scale of rate.

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

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

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

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

management of the Court of Wards in the District on the

21	22	23	24	25	26	27
<i>for</i> —concluded.		Excess of Income over Expenditure during the year.	Excess of Expenditure over Income during the year	Assets.	Liabilities.	Remarks.
Miscellaneous.	Total Expenditure.					
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>					

the column of Liabilities all debts due up to the current year, should be entered

Financial Commissioner's Circular No. 15 of 1874.

The following instructions regarding the mode in which the account and expenditure of the rate leviable under Section 28 of the Rules regarding Courts of Wards, published with Punjab Government Notification, No. 1122 dated 23rd July 1873, is to be effected, are issued, after consultation with the Accountant General, for general guidance.

2. The collections on account of the rate are to be credited in gross to Government under the heading "Land Revenue, Miscellaneous," and entered under a separate heading in the monthly balance statements of miscellaneous Revenue submitted to the Financial Commissioner.

3. All expenditure from the rate under Sections 31 and 32 of the Rules, must be supported by bills, countersigned respectively by the Commissioner and Secretary to Financial Commissioner.

4. No collections on account of the rate are to be credited to the Personal Ledger Deposit kept by the Deputy Commissioner in respect of the income of the estate, but in the manner above described.

5. From the commencement of the official year 1875-76 the expenditure from the rate will be subject to Budget rules, and Deputy Commissioners will frame an estimate of the amount to be realized and expenditure not exceeding such amount to be incurred, and will incorporate the same in their annual Budgets.

6. For the current year charges against the rate, if supported by bills, duly countersigned under Sections 31 and 32 of the Rules, will be admitted by the Accountant General to the extent of the accounts credited on this account.

7. Any order for discontinuance or reduction of the rate sanctioned by the Financial Commissioner under Section 30 of the Rules will be communicated to the Accountant General by the Financial Commissioner.

APPENDIX No. XXVIII—(*Para. 289*).

PENSION RULES.

The rules relating to Service Pensions are consolidated in the Civil Pension Code, and it is therefore unnecessary to give them here. All rules relating to other classes of pensions are consolidated in the two subjoined notifications.

RULES UNDER THE PENSIONS ACT, 1871.

The 9th January 1873.

'No. 48.—The following rules made by the Financial Commissioner of the Punjab, under Section 14 of the Pensions Act, 1871, have received the consent of the Hon'ble the Lieutenant Governor, and are hereby published for general information, in supersession of all previous orders relating to the same matter—

I.—At what time and place and to whom payment is to be made.

- '1. Civil pensions of all descriptions are payable at the District Treasury, upon which a permanent payable order has been issued by the Accountant General of the Punjab.
Civil pensions where payable.
- '2. Monthly pensioners who are blind, lame, or infirm, may, with the sanction of the Commissioner, receive payment of their pensions at the nearest Tahsil, except the pension for the month of December, which shall be paid at the District Treasury after the Treasury Officer shall have satisfied himself of the existence of the pensioner.
When payment at Tahsils may be permitted.
- '3. Except in the case of service pensions, which are payable monthly, and in other special cases in which the Financial Commissioner has authorized monthly payment, civil pensions are payable half-yearly in the months of June and December for the six months immediately preceding.
Civil pensions, with certain exceptions, payable half-yearly.
- '4. No payment is considered to be in arrear if claimed at any time within the calendar month in which it became due.
Payable when held to be in arrear.
- '5. The disbursing officer may, on the application of the pensioner, pay arrears of any monthly pension which has not remained undrawn for more than six months, or of any half-yearly pension of which not more than one instalment is in arrear when the succeeding instalment becomes due.
Arrears when payable.
- '6. Except in the case of service pensions (to which the rules contained in Chapter XVIII of the Civil Pension Code apply), arrears of pensions which have remained undrawn for any period not exceeding two years, may be paid with the sanction of the Commissioner of the Division. If the pensioner appears within this period, the disbursing officer may reclaim the permanent payable order if this has been returned to the Accountant General; and, on receipt of it, may pay the current instalment of the pension, but cannot pay the arrears until the requisite sanction has been obtained.
What sanction required for payment of arrears for a period exceeding half a year.

‘7. The pension or arrears of pension for any period not exceeding two years, (not being a service pension) due to a deceased pensioner at the time of his death, may be paid to his heir within two years after his death with the previous sanction of the Commissioner.

Payment of balance of pension to heirs of deceased pensioner.

Lapse of pensions undrawn for two years; renewal how to be applied for.

‘8. A pension which has not been drawn for two years lapses, and cannot be renewed without the sanction of Government, which should be applied for through the Financial Commissioner.

‘9. Unless specially exempted, pensioners must appear in person at the time of taking payment, in order that they may be identified.

Exemption of pensioners from personal appearance.

‘10. The Commissioner of the Division may exempt pensioners (other than service pensioners) from attending personally to receive their pensions.

Exemption of decrepit political pensioners in foreign territory.

sanction of the Local Government.

‘11. Decrepit political pensioners residing in independent territory may be exempted from personal appearance with the special

‘12. Female pensioners who are not accustomed to appear in public; and male pensioners who are unable to appear in consequence of bodily illness or infirmity; (including old and decrepit non-political pensioners residing in independent territory), or who are exempted from personal appearance, may receive their pensions upon the production of a life certificate signed by a responsible officer of Government, or by some other well-known and trustworthy person, together with the pensioner's portion of the permanent payable order and his (or her) receipt duly executed, and bearing the proper stamp when a stamp is required by law. A written power-of-attorney is not necessary, but the disbursing officer must satisfy himself that the receipt is genuine. In the case of female pensioners or others peculiarly liable to be imposed upon, enquiry should be made beforehand to whom they propose to give their receipts, and the names of their nominees should be registered. If any person whose name had not been so registered appears to draw the pension, the disbursing officer, if he has any suspicion, should refer to the pensioner before payment.

Respectable females receiving military pensions how to be relieved from personal appearance.

‘13. Military pensions to respectable females unaccustomed to appear in public may be paid half-yearly from District Treasuries under the last preceding rule.

‘ 14. The Commissioner of the Division may, on application and on sufficient cause shown, permit transfer of payment from a Treasury in his Division to any other Treasury in British India. This power does not extend to political pensions in cases where the pensioner resides, by order of Government, in a particular place.

‘ 15. Copy of the order directing the transfer should be forwarded by the Commissioner to the Accountant General for the Punjab, together with a brief narrative of the origin and particulars of the pension; and the Deputy Commissioner of the district from which the payment is transferred should be instructed to return his portion of the permanent payable order to the Accountant General. The Accountant General will then issue a fresh permanent payable order to the officer who will in future pay the pension, or, if that officer belongs to another province, will move the Accountant General of that province to do so.

II.—Identification of Pensioners.

‘ 16. Pensioners who appear in person to receive payment must be identified by comparison with the particulars given in the portion of the permanent payable order kept by the disbursing officer, who should take every precaution against fraudulent personation. Respectable pensioners who object to appear at his public office may be identified by him in private or at his own house.

‘ 17. In the case of female pensioners, a female may be employed to assist in the identification.

‘ 18. Tahsildárs should be furnished with lists of the pensioners resident in their respective jurisdictions, and when fresh pensions are granted, the necessary particulars should be communicated to them for inclusion in their lists. The object of these lists is to enable the Tahsildárs to become acquainted with the pensioners resident in their jurisdictions, and to satisfy themselves that they are in existence.

‘ 19. When a half-yearly pensioner fails to apply for his pension for two consecutive half years, or when a monthly pensioner fails to apply for his pension for six consecutive months, enquiry should at once be instituted at his home through the Tahsildár to ascertain the cause of the failure, and such further measures should be adopted as the result of the enquiry may suggest.

‘ 20. In the case of pensioners whose pensions are paid on production of a life certificate under Rule 12; the disbursing officer must take all possible precautions to prevent imposition ; and must, before the first payment in each year, require proof not only of the existence of the pensioner, but, in the case of a male not specially exempted from personal attendance, of his inability to appear in person.

Steps to be taken to ascertain existence of pensioners paid on life certificate without personal appearance.

‘ 21. In all cases of exemption of male pensioners from personal attendance to draw their pensions, the opportunities afforded by visits and by the cold-weather tours of European Officers should be taken advantage of to verify their continued existence.

‘ 22. When a pensioner can write, his signature on the receipt should be compared with that on the disbursing officer’s portion of the permanent payable order at the time of payment.

Verification of signature to the receipt.

III.—Certificates to be furnished to pensioners.

‘ 23. On the receipt by the disbursing officer of the permanent payable order, he shall summon the pensioner, and, on his appearing, shall make over to him his portion of the permanent payable order, and explain to him at what times he can draw his pension, and how he must proceed for the purpose. No other certificate need be given.

Procedure on receipt of permanent payable order

‘ 24. When the pensioner’s portion of the permanent payable order is much worn, or its back is filled with entries of payment, he should return it to the disbursing officer, who will forward both portions of the order to the Accountant General, and obtain from him a duplicate order, bearing the same number.

Fresh payable order to be obtained when necessary owing to original being worn or covered with endorsement.

‘ 25. If the pensioner loses his portion, the disbursing officer’s half may be returned to the Accountant General, who will issue a new order bearing a fresh number, and cancel the old order.

Or if pensioner’s portion is lost.

IV.—Records to be kept relating to pensions, correction, and transmission of such records, and registers of certificates furnished to pensioners.

‘ 26. In each Deputy Commissioner’s office separate lists of life pensions payable from the District Treasury shall be maintained for each of the following classes, of which any pensions are paid at the Treasury :—

Classified registers of life-pensions.

- ‘ (1). Territorial and political.
- ‘ (2). On account of resumed assignments of land revenue.
- ‘ (3). Sayer compensation.
- ‘ (4). Charitable.
- ‘ (b). Superannuation and compassionate.

‘ In each class the pensioners shall be arranged according to the Tahsils in which they reside.

‘ 27. These registers shall be in the accompanying form (A), unless when sufficient registers in a somewhat different form are at present kept up.

Form prescribed.

‘ 28. All pensions not drawn for two years shall be struck off these registers. If renewed by order of Government, a fresh entry will be made in the register.

Pensions not drawn for two years to be struck off.

‘ 29. With the Annual Revenue Report of each district an abstract statement, showing the state of the pension roll of the district at the commencement and the close of the financial year, will be submitted in the subjoined form :—

Statement to accompany Annual Report.

' 30. In each Treasury the portions of the permanent payable order retained by the disbursing officer will be kept in two files arranged in numerical order—one for pensions chargeable to the budget head of allowances and assignments, and the other for pensions chargeable to the budget head of superannuation and compassionate allowances.

' 31. Two lists of permanent payable orders will be kept up—one serving as an index to each file. In these lists are to be entered the particulars of all permanent payable orders as they are received; and when returned to the Accountant General, a note of the fact with explanation, should be inserted in the column of remarks, for instance—"Returned on—, the pensioner having died on—." When both halves of the permanent payable order are returned for renewal, a pencil note only should be made, as the new order will be a duplicate of the old. When a new order under a new number is received in lieu of one returned, owing to the loss by the pensioner of his counterpart, the entry in the column of remarks 'returned on' should be completed, thus:—"No ——— issued by the Accountant General;" a fresh entry will of course be made for the new number.

' 32. In addition to the reports made from time to time as lapses of pensions occur, an annual report of lapses in the following form will be submitted to the Accountant General—

1	2	3	4	5	6
Descrip- tion of pension	No and date of Govern- ment order granting pension, distinguishing the Govt granting it.	Name of pensioner.	Amount of pension.	Date of death or lapse (through age, marriage, expiry of grant, or other cause)	Remarks (explana- tory of lapse)

Classified annual abstract of life pensions payable furnished to Accountant General. ' 33. An annual abstract of life pensions payable in three classes—

' 1st.—Those whose pensions are not more than Rs. 10;

' 2nd.—More than Rs. 10, but not more than Rs. 50,

' 3rd.—More than Rs. 50;

arranged according to age in the form E given in Appendix A to the Civil Pension Code, will also be furnished to the Accountant General from each disbursing office.

' 34. When the disbursing officer has received intimation of a pensioner's death, or when the pension has lapsed through age, marriage, expiry of grant, or other cause, or when the pension has remained unclaimed beyond the period within which the

disbursing officer can pay arrears of his own authority, the disbursing officer should return his portion of the permanent payable order to the Accountant General, stating the cause, and, if the pensioner has died, giving the date of death.

A.—Register No. I. of Territorial and Political Pensions.

1	2	3	4		5	6	7		8	9	10	11
Number.	Name of Tahsill.	Name and father's name of pensioner.	Parganah.	Place of residence.	Age at date of grant of pension.	Identification of pensioner's person.	Per month.	Per annum.	Date of Government sanction.	Payable half-yearly or monthly.	Date of decease of pensioner.	Remarks.

Register No. II of pensions on account of resumed assignments of land revenue will have an additional column after column 6 of the above form, showing name of village and extent of land resumed.

Register No. IV of charitable pensions will have an additional column after column 8 of the above form, showing the object for which the pension has been granted.

Register No. V of Superannuation and Compassionate pensions will have an additional column after column 3 of the above form, to show the former employment held by the pensioner in the Government service.

It is believed that no pensions belonging to the Sayer compensation class are paid from any Punjab Treasury. If any should at present be, or hereafter become, payable, the register of such pensions, No. III, should contain a column following column 6 of the above form, stating the nature of the duties in compensation for which the pension has been granted.

V.—Disposal, under Section 5, of claims of right of succession to, or participation in, pensions or grants of money or land revenue.

'35. Commissioners may sanction the succession of heirs, in accordance with the terms of the grant, to pensions, the hereditary title to which has been recognized by Government. In such case the succession shall be reported to Government through the Financial Commissioner.

Succession to hereditary pensions.

'36. When, under the terms of the grant, a doubt exists whether a pension lapses on the death of the pensioner, or when the pension was granted to two or more persons without defining their shares, or specifying that the pension was to continue for the lives of both, and one dies, the case must be reported for the orders of the Local Government.

Doubtful cases to be reported.

'37. Commissioners may sanction the succession of heirs, in accordance with the terms of the grant, to assignments, for lives or in perpetuity, of the land revenue of one or more entire villages, or of specific fractional parts of such land revenue.

Succession to assignments of land revenue of entire villages or fractional parts of villages.

'38. Deputy Commissioners may sanction the succession of heirs, in accordance with the terms of the grant, to assignments, for lives or in perpetuity, of the land revenue of plots of land forming part of a village, and in the Ferozpur, Ludiana, Ambala, and Karnal Districts, to pattidari of horsemen's shares, and in the Jalandhar Doab to similar shares in conquest jagirs.

Succession to assignments of land revenue of plots, and to Pattidari shares in the Cis-Satlaj States, or similar shares in conquest jagirs in Jalandhar Doab.

38 A.* If the revenue of a plot has been assigned to two or more individuals collectively, without specifying that the share of each individual should lapse on his death, the survivors of the original assignees will be entitled to the whole assignment; and on the death of the last survivor the whole will lapse.

Right of survivorship in the case of certain assignments.

'39. Orders of Deputy Commissioners under these rules shall be appealable to the Commissioner, orders of Commissioners to the Financial Commissioner. The rules for appeals under Section 65 of the Land Revenue Act shall be applicable to such appeals.

Appeals.

'40. Claims to participate in pensions or assignments of land revenue granted to specified persons, or to such persons and their heirs, made by or on behalf of persons not specified in the grant, nor heirs of persons so specified, cannot be

* Added by Punjab Government notification No. 1386, dated 27th October 1878.

admitted without the special sanction of Government, or that of the Financial Commissioner, where he was competent to sanction the original assignment of land revenue. If it appear that the claimant, or the person through whom he claims, was unintentionally excluded, the case should be reported to the Financial Commissioner, who will obtain orders of Government when necessary.

‘ 41. The above rules do not apply to assignments of land revenue granted in perpetuity after the 25th November 1859, such assignments being under the orders of Government, unless a different rule of succession has been prescribed in the grant, * inheritable integrally by a single heir, whose right does not become complete until his inheritance has been confirmed or recognized by the Local Government. This recognition may, if cause should arise, be withheld.

And assignments, the selection of the successor to which has been reserved.

‘ 42. Nor do they apply to any cases in which, by the terms of the grant, Government has reserved to itself or to any subordinate authority the selection of the successor.

VI.—Reference to the Civil Court, under Section 6, of claims of right of succession to, or participation in, pensions or grants of money or land revenue.

‘ 43. When a claim relating to a hereditary pension or grant of money or land revenue is preferred to a Deputy Commissioner under Section 5 of the Act, and the inheritance of any other property, or of a share in the property of a Hindú joint family, is in dispute between the parties, the Deputy Commissioner may, with the sanction of the Financial Commissioner, certify that such may be tried by a Civil Court. Such certificate shall be forwarded to the Civil Court having jurisdiction in regard to the other property in dispute.

‘ 44. When a claim relating to a hereditary pension or grant of money or land revenue, which is, according to law or by the terms of the grant, transferable, is preferred to a Deputy Commissioner under Section 5 of the Act, the Deputy Commissioner may certify that such claim may be tried by a Civil Court.

VII.—Other Rules under the Act. Commutation and Grant of Dowries.

‘ 45. The commutation of life pensions not exceeding Rs. 20 a year, payable from any District Treasury in accordance with the scale laid down in Section 91 of the Civil Pension Code, is authorized by the Local Government where the holder

What pensions may be commuted, and on what conditions.

* This exception was added by Punjab Government Notification No. 1574 dated 6th October 1874.

'48. If the pensioner's age exceeds 70 years, commutation cannot be permitted

If pensioner above 70, sanction of Government of India required. (The scale prescribed for guidance embodies this rule). unless with the special sanction of the Government of India.

'49. In submitting the report for sanction to the commutation of a pension, the reporting officer must certify

Certificate to accompany report. that, after comparison with the descriptive roll of the pensioner, he has satisfied himself that there are good grounds for believing his (or her) age at the present time to be as shown in the report. If the present age of the pensioner has been ascertained to be different from what it would be, if the age entered in the original descriptive roll were correct, a brief explanatory remark should be entered in the report.

'50. In preparing, for insertion in the permanent payable order, the descriptive roll of any pensioner

Preparation of descriptive rolls of pensioners whose pensions may be commuted under these rules. whose pension may be commuted under these rules, care should be taken to ascertain and record correctly the age of the pensioner, and the officer preparing it should attach a certificate that, before entering the age, he has satisfied himself that it has been ascertained with all practicable correctness.

'51. Unmarried females receiving life pensions, of whatever amount, may be allowed a sum equal to seven

Grant of dowry in commutation of life pension of female pensioners if maiden. years' pension on marriage, by way of dowry, in commutation of their pensions, unless more than 70 years of age, when no commutation can be allowed without the special sanction of the Government of India, or from 65 to 70 years of age, when only six years' purchase can be allowed.

'52. Widows receiving life pensions, of whatever amount, may

If widows. be allowed, on re-marriage, to commute their pensions for a sum equal to five years' pension, unless more than 70 years of age, when no commutation can be allowed without the special sanction of the Government of India.

Form of bills to be submitted for countersignature of Financial Commissioner.

'53. Bills for dowries granted under the above rules require the countersignature of the Financial Commissioner, and should be in the following form :—

‘ 54. When a dowry is granted under these rules, the pension should be paid up to the close of the half-year in which the marriage takes place.

Pension commuted for dowry till what date payable.

These rules inapplicable to female military pensioners ;

‘ 55. These rules are not applicable to female pensioners receiving military pensions.

‘ 56. The grant of dowry to female pensioners receiving mutiny pensions is regulated by Section 121 of the Civil Pension Code. With this exception dowries in commutation of pension are not claimable by pensioners whose pensions fall under the Civil Pension Code.

And to pensioners under the Civil Pension Code.

‘ 57. Pensions granted for the support of native religious institutions should, where possible, be commuted into assignments of land revenue, equivalent in amount to the pension granted in perpetuity or during maintenance of establishment. Such assignments will require the same sanction as new grants of land revenue made on other accounts.’

FINANCIAL DEPARTMENT.

The 22nd March 1873.

‘ No. 111.—In supersession of G. O. No. 49 dated 9th January 1873, the following Rules relating to Pensions, but not falling under the provisions of the Pensions Act (XXIII of 1871), which have received the sanction of the Hon’ble the Lieutenant Governor, are hereby published for general information and guidance, in supersession of all previous orders relating to the same matter.

Applications for Grant of Pension.

Age of proposed pensioner to be carefully ascertained.
Circular 38 of 1851.

‘ 1. The officer submitting a recommendation for the grant of a pension should carefully ascertain and record the age of the proposed pensioner.

Form of application.
Book Circulars XXIII of 1860 and V of 1872.

‘ 2. The recommendation should be submitted in the following form ;—

Application for Grant of Pension

Number.	
District.	
Class of pension, with No. and date of Government order laying down rules regarding it	
Name, caste, age, residence, and rank in life of proposed pensioner and relationship to deceased.	
Height and marks of identification of proposed pensioner	
Amount of proposed pension.	
From what date to commence	
From what Treasury payable	
Name of deceased assignee of land revenue, and revenue of lapsed holding	
Present condition or means of applicant, either in landed property, chattels service, occupation or connection	
Ground of proposition and remarks of Deputy Commissioner	
Opinion of Commissioner.	
Recommendation of Financial Commissioner	
Orders or recommendations of Lieutenant Governor	
Orders of Supreme Government.	

‘3. When a petition enquiring about the result of an application for a pension is presented to a Deputy Commissioner, he should ascertain from his office whether the claim was enquired into, and, if so, with what result. The petition, with report of the Record Office on the subject, should be returned to the petitioner for his information, by an order endorsed upon the petition. If the case has been reported, the report of the Record Office should specify the number of the statement in which it was reported, the number of the case in the statement, and the number of Government letter, if any, conveying orders with reference to it. No copy or abstract of any recommendation in favor of the petitioner, which may have been made by the investigating officer, and which has not been accepted by Government, should be given. The report should state merely the result of the former application.

Enquiry into Claims for Maintenance made by Widows or Families of Deceased Pensioners.

‘4. When an application for maintenance is made by the widow or by members of the family of a deceased pensioner, and there are any special grounds for taking the claim into consideration, the Deputy Commissioner should enquire into the case, and, if necessary, report the circumstances to the Commissioner, with his recommendation as to how it should be dealt with. Claims of widows of service pensioners to maintenance will not be recognized.

Forfeiture and Lapse of Pensions.

Forfeiture by female pensioners for immorality. Book Circular XIII of 1858

‘5. Any female pensioner known or proved to be guilty of open immorality shall forfeit her pension, but such forfeiture shall not take effect until the case has been reported to the Government of India and express sanction received.

Forfeiture for crime. Book Circular XLIX of 1860 and VIII. of 1872 (See also Rule 90, Civil Pension Code).

6. If a pensioner be convicted of any serious crime, the case shall be reported for the orders of the authority by which the pension was granted. Such authority may declare the pension to have been forfeited.

Preparation of Descriptive Rolls of Pensioners.

‘7. The officer preparing descriptive roll containing the particulars to be entered in the permanent payable order for the identification of the pensioner, should be careful to avoid stereotyped phraseology, useless for the purpose of identification, and to describe clearly any immutable physical peculiarity of distinguishing mark on the person which will enable the pensioner to be surely identified.

Characteristic marks to be given for identification of pensioner.

Grant of Pensions on the resumption of Revenue free Assignments, or to the Heirs of the Assignees on Lapse.

'8. When a *jágir* or other revenue-free tenure released for life or lives lapses on the death of the holder, application may be made for grant of a pension to the widow or widows of the deceased holder.

Pensions to widows of deceased *jágirdárs*.
Circular No. 7 of 1853.

'1st.—If the *jágir* or other tenure was of long standing, and the widow is in distressed circumstances ;

'2nd.—If the widow is in actual want of the necessaries of life ; or

'3rd.—If her husband had done special service to Government, and she is in actual want.

'9. On the lapse, by failure of male heirs, of any *jágir*, *muáfi*, horseman's share, or other rent-free grant in perpetuity, application may be made for the grant of life pensions to the widows and other near female relatives of the deceased who were dependent on him for support, amounting in the aggregate to not more than one-half the value of the lapsed grant, where such value exceeds Rs. 100 per annum, and where the value of the lapsed grant does not exceed Rs. 100 per annum, to not more than Rs 50, or the actual value of the lapsed grant if below this amount.

Pensions to the widows and other near female relatives of deceased *jágirdárs*, *muáfidárs*, &c.

'10. In calculating the value of the share under these rules any sum which was payable as commutation for service should be deducted, and where the pension to be granted would be the equivalent of the actual value of the share, an abatement of not less than 6 and not more than 8 per cent should be made to cover the risk of seasons and expense of collection. In case of proved over-assessment, the pension sanctioned may be subsequently reduced, so as not to exceed a real equivalent.

Value of the share how to be calculated.

Financial Commissioner's Circulars No 7 of 1854 and No. 49 of 1855.

Form of application for such pensions
Financial Commissioner's Circular
No. 72 of 1854.

11. The following form should be adopted in proposing pensions for the relatives of holders of lapsed grants —

Statement of Share held by the Deceased Holder of a Revenue free Grant in District, and of the provision proposed for relatives.

1	2	3	4	5	6	7	8	9	10	11	12
Name of parganah.	Name of village or villages.	Estimated cash value of original grant.	Register in which originally reported, and No. in Register.	Aggregate amount previously lapsed or resumed.	Debt of Outstanding Shares.		Heirs of Deceased		Pension proposed.	Date of decease and of proposed commencement of pension, and grounds of recommendation.	Remarks of Commissioner.
					Name	Amount	Name	Age.			

NOTE.—(1). If a share only of any village be held, the fraction representing that share, and if only a part of land, its area, should be shown in column 2 under the name of the village.

(2). The name and share of the deceased should be entered in columns 6 and 7 in red ink.

(3). All the immediate heirs and their ages should be entered in columns 8 and 9, the amount of pension being entered in column 10 against the name of those only for whom pension is proposed.

The same form may be used for a number of cases in districts in which such recommendations are required to be submitted quarterly.

12. The commencement of pensions granted to relatives of

Date of commencement of such pensions.

Book Circular XII of 1870. Old rule, 1st September after the Rabi, and 1st March after the Kharif (Board's Circular No 7 of 1851, and Financial Commissioner's Circular No 72 of 1857,) altered to 1st October and 1st April by Book Circular VI of 1863.

1st July after enjoyment of the Rabi harvest, and on the 1st January after enjoyment of the Kharif harvest.

deceased holders of lapsed grants shall be deferred until the heirs have realized the full revenue due for the season, the crop of which had been sown before the death of the holder. Under this rule the pension will usually commence on the

The heirs will be responsible for any collections they may make

Board's Circular 7 of 1851 and Financial Commissioner's Circular No. 72 of 1857,

after they have realized the revenue of the season, the crop of which had been sown before the death of the holder.

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