

XXX. No petition or application of any sort is to be received, which is not so written as to be readable by any person acquainted with the character. It may occupy the writer an additional five minutes of his time, for which the public do not pay; the time of many public officers will be saved, for which the public do pay.

XXXI. The Collector is to license as many copyists as can supply all applicants with copies without inconvenient delay, and no one but a licensed copyist shall be employed in the preparation of copies. Each copyist shall receive from the party taking the copy, a fee at the rate of one anna on every hundred words, four figures counting as one word. On each copy the amount of the fee received shall be noted as follows:—

| | | | | |
|-------------------------------------|-----|-----|-----|-----|
| Number of words in the copy | ... | ... | ... | 000 |
| At one anna per 100 words is Rupees | ... | ... | ... | 00 |

Received payment.

Date.

(Signed) A. B.,

Licensed Copyist.

XXXII. For copies of the Surveyor's Village Plans, supplied on the requisition of private parties, the ordinary rate is to be 1 Rupee per sheet, but, should the internal delineations be intricate, and the labor enhanced in proportion, the rate may be increased, at the discretion of the Collector, within the limit of 2 Rupees per sheet. For copies of Tākbast Maps, the ordinary fee to be charged is 4 annas per sheet, and of Khasrá Maps, 8 annas per sheet, subject to increase at the discretion of the Collector to the same rate as for professional Maps, and even beyond it, in proportion to the amount of labor involved in copying. When a proprietor requires copies of maps of portions of his own estate or extracts from the Registers relating to his own estate, the application and the copies may be on unstamped paper. In all other cases stamped papers must be employed. The amount of fee received for the copy of a map must be noted on the copy, as provided in the preceding Rule.

XXXIII. Each copyist is to keep a book (Revenue Register, No. 66) showing his receipts, which he is to submit once a month to the Collector: by this means, the Collector will be enabled to regulate the establishment of copyists and to reduce the number if there is not sufficient business to enable each copyist to earn at least 12 Rupees per mensem.

XXXIV. Where one copyist only is entertained, the task of comparing must be performed by one of the officers of the fixed establishment. Where two or more copyists are employed, they should compare for each other. Where six or more copyists are continually employed, a comparer may be entertained to compare the copies prepared by all, to be paid at the rate of 12 Rupees per mensem levied from the copyists.

XXXV. The names of both the officers employed on the comparison must always be noted on the copy. Each copy must be attested by the Record-keeper or other native officer specially authorized to compare and attest copies, who shall be held responsible, jointly with the comparer, for the correctness of the copy.

XXXVI. The fees for searching, on the scale noted in the margin, receivable by the Government, shall be paid to the Record-keeper who shall keep an account of the sums received, and, each day, pay the whole by means of a chalan under his signature, into the treasury, there to be at once carried to credit under the head of "I. 1., Land Revenue, Miscellaneous."

Forchithás, Assessment Papers, and all Revenue Accounts, each 2 annas; for all other Documents, 4 annas.

XXXVII. C. papers ordered for destruction, and papers the destruction of which have been sanctioned by the Commissioner under Rule XXIII. should, be defaced, and then made over to the Jail, wherever there is a manufacture of paper in the District Jail. The price of all paper so sent will be paid by the Officer in charge of the Jail at the current market rate for waste paper, and the expense for sorting and defacing the condemned Records may be charged against such receipts, the balance being credited to the head of Account mentioned in the preceding Rule.

XXXVIII. The General Registers (Revenue Registers Nos. 63, 64 and 65) must be kept up regularly. Collectors will be held personally responsible for the expense of writing these up, should they be suffered to fall in arrear.

A.

Classification of Collector's Vernacular Records referred to in Rule (xxii.)

| Description of Records. | CLASS A. Papers to be preserved in perpetuity. | CLASS B. Papers to be destroyed after the completion of the twelfth year. | CLASS C. Papers to be destroyed after the completion of the second year. |
|---|---|---|--|
| Part I. PAPERS OTHER THAN THOSE IN CASES. | | | |
| Registers ... | All Registers of every kind. | | |
| Accounts ... | All books of account kept by the Treasurer, Accountant, &c. | | |
| Chalans ... | ... | ... | Duplicate chalans which are kept for the purpose of accounts as well as originals which are not taken away by the Zemindars. |
| Statements ... | <p>Statement of Estates and other property of disqualified Landholders under the jurisdiction of the Court of Wards.</p> <p>Account of Receipts and Disbursements of Wards' Estates.</p> <p>Gross Demands, Collections and Balances of Wards' Estates.</p> <p>Statement of Estates and other property attached by order of the Civil and Criminal Courts.</p> | <p>Statement of Abatements of Revenue and Removals of Estates.</p> <p>Comparative Statement of the sale proceeds of Opium.</p> <p>Statement of Partition Establishments under Act XI. of 1838, authorized by the Commissioner.</p> <p>Statement of Business performed in the Office of the Collector.</p> <p>Statement of irrecoverable Balances of Revenue recommended for remission.</p> <p>Annual Statement showing the Excise Demand, Collections, Balances and Charges.</p> <p>Half-Yearly Statement of pending Partitions.</p> <p>Report on the Securities given by the Officers of the Revenue Department.</p> | <p>Statement of Estates sold under Act XI. of 1859 for the recovery of arrears due upon them.</p> <p>Statement of Prisoners.</p> <p>Quarterly Return of Settlements confirmed by the Revenue Commissioner.</p> <p>Quarterly Statement of Fines realized by the Collectors and Superintendents of Survey and by their Deputies.</p> <p>Statement of Sales under Act XI. of 1859 of rights and interests in Estates for the recovery of demands other than arrears of revenue due upon the Estates themselves.</p> <p>Statement of Estates exempted from sale process under Sections 17 and 18, Act XI. of 1859.</p> <p>Statement of Estates forfeited by the Purchasers, and regained by the former Proprietors under Section 21, Act XI. of 1859.</p> <p>Statement showing the appropriation of the Fund for the improvement of Government Estates.</p> <p>Estimate of the excise Revenue.</p> |
| Papers connected with management of Estates under the Court of Wards or held under attachment. | The Assessment papers of the last year during which the Estate was under such management. | All other papers may be destroyed twelve years after the Estate is released from attachment, or from the jurisdiction of the Court of Wards, as the case may be. | |
| Part II. PAPERS IN FILES ACCORDING TO THE HEADS IN THE BUSINESS STATEMENT. | | | |
| GENERAL RULE APPLICABLE TO ALL CASES. <p>In every kind of case, all the plaints, documents filed by the parties, the list of all documents filed as prepared by the parties filing the same, and receipts for documents returned, will be kept in perpetuity as well as a detailed list of all papers which originally were in the Record, &c., the original fly-leaves.</p> <p>Decisions in Appeal will be classed with the original decisions of the Lower Court.</p> | | | |
| 1. Petitions received. | ... | ... | Ordinary Miscellaneous petitions not connected with any case. |
| 2. Proceedings, Reports, &c., received, and orders passed thereon. | Reports intimating the destruction of any records. | Civil Court Ameer's reports connected with attachment and sale of property under Act X. of 1859, and orders passed thereon. Receipts for publication of all sale notices. | Miscellaneous papers not connected with any case. |

| Description of Records. | CLASS A. Papers to be preserved in perpetuity. | CLASS B. Papers to be destroyed after the completion of the twelfth year. | CLASS C. Papers to be destroyed after the completion of the second year. |
|--|---|--|---|
| 3. Mutation Cases. | Those in General Rule. | ... | The remaining papers of the case. |
| 4. Resumption Suits. | Final proceedings and those in General Rule. | ... | The remaining papers. |
| 5. Partitions. | Those in General Rule. Final decision, Ameen's Report and allotment papers, Chithas, Maps. | The remaining papers. | |
| 6. Claims to money in deposit. | Those in General Rule. Final decision, Receipt in adjustment of claim. | ... | The remaining papers. |
| 7. Claims to compensation for lands, buildings, &c. | Those in General Rule. Final proceedings, Chithas, detailed account of compensation, award of the Arbitrator's, Receipts. | All other papers. | |
| 8. Stamp Cases. | Those in General Rule. | ... | All other papers. |
| 9. Excise Cases. | Those in General Rule. | ... | All other papers. |
| 10. Miscellaneous Cases. | | | |
| 11. Miscellaneous Cases connected with Government estates. | Those in General Rule. Final decisions. | ... | All other papers. |
| 12. Settlements. | Those in General Rule. Chithas, Assessment papers, Measurement Papers, Kabulyats, Maps, Securities, final proceeding. | The remaining papers. | |
| 13. Sales for arrears of Revenue. | Those in General Rule. Final proceedings of confirmed sales. | The remaining papers. | |
| 14. Sales of Putnee Taluks, under Regulation VIII. of 1819. | Those in General Rule. Final proceedings. | All other papers. | |
| 15. Sales of under-tenures under Section 25, Regulation VII. of 1799, Acts VIII. of 1835 and X. of 1859. | Those in General Rule. Final proceedings. | All other papers. | |
| 16. Pleadings in Government Suits. | These papers will be retained until the case be disposed of in the Court of Appeal or final resort, or until the time for appeal elapse. | | |
| 17. Rent Suits and Distant cases under Act X. of 1859, and Act VI. of 1862 (Bengal Code.) | Those in General Rule, final decisions, original, and in appeal. | The remaining papers. | |
| 18. Cases of execution of Decree in Civil Suits, or in Rent Suits. | All papers must be retained until the claim be fully satisfied, or until the Law of limitation preclude further proceedings. Then the papers will be distributed thus— Those in General Rule. Final proceedings. | Rest of papers. | |
| 19. Cases under Act XI. of 1859 other than sales for arrears of revenue. | Those in General Rule. | ... | The remaining papers. |
| Claims to Refunds. | Those in General Rule. Final proceeding. | All other papers. | |
| Cases relating to Securities. | Those in General Rule. Security Bonds, Powers of Attorney for executing Security Bonds, Receipts for publication of Notices. | ... | All other papers. |
| Cases relating to the grant of Pensions. | Those in General Rule. | ... | All papers. |
| Powers of Attorney. | General Powers of Attorney. | { All Powers of Attorney for the performance of specific acts will be treated among the papers of the case to which they relate. All other Assessment papers. | |
| Papers connected with the management of Government Estates. | Those in General Rules. The Assessment papers of the last year during which the Estate was under direct management, Kabulyats of Ryots, Farmers, &c. | | |

RULES FOR THE RECEIPT AND PAYMENT OF MONEY, AND THE PREPARATION OF ACCOUNTS, IN LOCAL TREASURIES.

1. The principle upon which the following Rules for the Receipt and Payment of money, and for the record of such transactions in public Treasuries, are framed, is the complete separation of the Cash, and the Account Departments, each being placed under distinct and independent Officers, the Treasurer, and the Accountant, who are to be located, if practicable, in different apartments, with entirely separate establishments and records, under the general control and supervision of the Officer in charge of the Treasury.

2. All payments are made into the Treasury through the Accountant's Department, the Treasurer keeping such accounts only as are necessary to record the receipt and payment of Cash, and the Accountant those which shew such receipts and payments in detail under their proper heads of account, so that the one becomes a check upon the other, and the daily comparison and balance of their accounts afford the requisite security against error or fraud.

3. The following are the original books to be kept at a local Treasury by the Accountant, and the Treasurer respectively:—

| BY THE ACCOUNTANT. | |
|--------------------|--|
| By Accountant. | Register of Receipts Form 2 |
| | Register of Orders for Payment " 3 |
| | Daily Balance Sheet " 4 |
| | Ledger. (Forms will be supplied by the Deputy Accountant General on indent.) |
| | Statement of unadjusted disbursements " 5 |
| | Register of Deposit Receipts " 6 |
| | Ditto of Deposit Repayments " 7 |
| | Ditto of Bills issued " 8 |
| | Ditto of Bills discharged " 9 |
| | Zemindar's Account Current " 10 |

| BY THE TREASURER. | |
|-------------------|---|
| By Treasurer. | Registers of Receipts and Payments Forms 11 & 12 |
| | Daily Balance Sheet " 13 |

4. The system of accounts consists of a Waste Book and Ledger with subsidiary accounts. The Registers of receipts and payments kept in duplicate, containing the original record of all the transactions of the Treasury as they occur, form the Waste Book; the Daily Balance sheet operates as a check Ledger; the Ledger,—the native Khatyán—shows the classification of the items; and the subsidiary accounts facilitate the record and check of the various transactions of the Treasury.

5. With the exception of the Registers of Deposits, the Registers of Bills and the detailed Statement of unadjusted disbursements, which are to be kept in English, all the accounts are to be prepared in the vernacular, but, when the circumstances of the Office will permit, a duplicate of the Registers of Receipts and Payments, kept by the Accountant, should be prepared in English every afternoon or next day.

COURSE TO BE OBSERVED IN PAYING IN MONEY.

6. Any person having money to pay into a Treasury, must go first to the Accountant's Office where, if necessary, the requisite chalan, (Form I) in a printed or lithographed form, will be prepared for him in duplicate. The Accountant will note on both original and duplicate, the word "Correct", adding his signature, specifying the Head of Account, and entering the particulars in his Register of Receipts. The chalans will then be returned to the Payer, who will proceed to the

N. B.—Sums entered in chalans must be in writing as well as in figures.

Treasury Department, give them in, and pay the money. A Potdar having tested it, will enter on the chalan, in writing, the amount paid in, and the description of coin. The Treasurer will enter the chalan in his Register of Receipts, stamp a receipt on the duplicate chalan, sign it, and give it back to the Payer, who, if the amount be more than 500 Rupees, will take it to the Collector for signature. The original chalan will also be signed by the Treasurer but not stamped, and be sent in by him to the Accountant's Office, that the sum actually received may be duly credited under the proper head in the Ledger. The chalans are to be numbered in a daily series commencing with No. 1.

METHOD TO BE OBSERVED IN PAYING OUT MONEY.

7. The Treasurer will on no account pay out any money without an order signed by the Officer in charge of the Treasury. Bills of Exchange, audited or unaudited Salary Bills, abstracts, and similar documents must, in addition to a receipt on their back, be accompanied by a separate receipt in each case; and, for all other payments, receipts in duplicate must be furnished by the payee. These receipts, if necessary, should be made out in the Accountant's Office.

8. On presentation of bills, abstracts, receipts, &c., the correctness of the demand will be first verified and attested by the signature of the Head Clerk or Sarrishtadar, and the order for payment entered on the original in red ink. It will then be passed on to the Accountant, who will number the order, and enter it in his Register in proper form, (the numbers of all orders for payment, whether in cash or by transfer, being in a daily consecutive series), and it will then be taken to the officer in charge of the Treasury, who will sign in full to the order for payment, and attest the entry in the Register with his initials.

9. The Treasurer, in cashing the Bill or other voucher, will enter the transaction in his Register of payments, and will stamp the original voucher, as well as the duplicate receipt, "PAID," taking the receipt of the party to whom the money is paid on the back of the documents, and, attaching his signature thereto. He will then score them through, and return the original voucher to the Accountant, retaining the duplicate receipt as his own voucher.

10. In payments by transfer, the Accountant, after the order for payment has passed through the process described, will note the head of account to which the sum is to be credited, stamp the document "Paid by Transfer," and score it through. No duplicate receipt is necessary in cases of payments by transfer, and with such entries the Treasurer has nothing to do, as no money issues; so they will not appear in any of his books. The transfer entries appear in the Register of Orders for Payment, and the Daily Balance sheet of the Accountant, under the head of "Transfer." The totals in the two books must correspond.

DAILY BALANCING OF BOOKS.

11. The Treasurer's and Accountant's books are to be balanced and the results compared daily, and, as a general rule, the Officers of neither department should be allowed to leave till the day's accounts are closed and all discrepancies reconciled, important discrepancies being, of course, immediately brought to the notice of the officer in charge of the treasury.

Receipts.

N. B.—The chalan Register will have to be altered when a deduction is made by the Potdar on account of short weight Rupees. In practice however payers generally make good such a deduction.

12. The sums entered in the Cash column of the Accountant's Register of receipts will always correspond with the total in the Register of Receipts kept by the Treasurer, the number of entries in the former, minus the transfer entries, tallying with the number in the latter. The same sum will appear in the "Cash" column of the daily Balance sheet of the Accountant, and in the Daily Balance sheet of the Treasurer, under the head "Receipts of this day."

13. The sum entered in the cash column of the Accountant's Register of Orders for Payment will tally with the total in the Treasurer's Register of Payments, and the number of items in the

Disbursements.

former, (minus the transfer items), will equal that in the latter. The sum will again appear in the Accountant's Daily Balance sheet under the cash column of Disbursements, and in the Balance sheet of the Treasurer under the entry "Disbursed this day." The books signed by the Accountant and the Treasurer respectively, will be taken to the Sarrishtadar, who will affix his signature to each, in proof of his having compared them and found them correct. The books will then be submitted to the officer in charge of the Treasury.

MODE OF KEEPING THE BOOKS.

14. All the transactions of the day as contained in the Accountant's Registers of receipts and payments, should be posted in the Ledger at once, and daily, in order to facilitate the preparation of the Monthly Treasury Cash Account to be rendered to the Deputy Accountant General.

15. This forms one of the subsidiary statements to be kept by the Accountant. The particulars contained in it are of course previously recorded in his Register. It includes all advances for which no sanction has been obtained. Such disbursements are to be debited in the body of the cash account, to their appropriate Head of account in the column "unadjusted"; but as they consist of disbursements made on the personal responsibility of the Officer in charge of the Treasury, or which cannot be at once adjusted for want of proper vouchers, they are held to be at his personal debit, and require therefore to be specially recorded in a separate detailed statement. It is of obvious importance that the entries made in it should be daily examined by the Treasury officer and attested with his initials, and, as each item is adjusted, the fact should be duly noted against it in the proper column, in order that the document may exhibit the exact amount for which he may be personally liable up to date. A Monthly account of all such disbursements adjusted during the month is to be sent, with the Monthly cash account, to the Deputy Accountant General, and a quarterly detailed return of all disbursements unadjusted for more than three months with explanation of the cause of delay in each case is to be submitted to the same Officer. Further, a plus and minus memorandum is to be appended to the cash account, showing the amount advanced and adjusted in each month.

16. This is another of the Accountant's subsidiary books, the reason for adopting which is, that Deposit payments can only be made when standing at credit and are admissible on payees' receipts and the Disbursing officer's authority alone. From the form of Register of Receipts (No. 6) it will be seen that each item of receipt is numbered in an annual consecutive series, beginning with the 1st May and terminating on the 30th April of each official year, and that no repayments can be made without reference to the Receipt Register and the particular item at credit therein. Applications for repayments, upon being presented to the Treasury Officer, should be duly scrutinized in the Office and certified to by the Accountant on the face thereof, "Amount at credit of No. of " with his signature, and, payment being ordered in the usual way by the Treasury Officer, the amount, when disbursed, should be entered in the Register against the credit item under the initials of the Accountant and Treasury Officer; should the payment fall short of the credit, the balance should be struck and entered in the proper column similarly attested.

Registers of Bills issued and discharged. These forms need no explanation. Their use is explained in the Circular of the Board of Audit regarding Bills of Exchange.

PREPARATION OF MONTHLY TREASURY ACCOUNT.

17. The form of the Monthly Treasury Account which the Officer in charge of a district is required to render to the Deputy Accountant General at the Presidency, is prescribed by that officer. The materials for constructing it are the Registers of Receipt and Orders for Payment, the Ledger, and the Deposit and Bill Registers for the month, together with the Revenue Accounts. The preparation of the Treasury Account in the form prescribed, being little more than a work of transcription.

18. Under ordinary circumstances, the Treasury Account ought to be ready for despatch within a week after the expiration of the month. The 15th of the next month, must therefore be held to be the latest date for its despatch, except where, as a special case, a later period be

allowed by the Deputy Accountant General. The importance of an early submission may be estimated from the fact, that on the receipt of the Treasury Accounts depends the submission of the financial returns, which the Accountant General is required to submit to the Government and the Home authorities, on certain fixed dates, and that the absence of one account renders the punctuality of every other Officer of no avail.

MISCELLANEOUS RULES.

19. Particular care must be taken to prevent erasures in original accounts. When an alteration is necessary it should be made with the pen only, and attested with the initials of the responsible Officer. Treasury Officers of all departments should be warned to be careful on this head. The same rule applies to Receipts and other vouchers for payment, to Bill and Deposit Registers, and generally to all office books and records. They should be kept in the custody of the Officers who are responsible for their correctness, and access to them should not be allowed to others, except with the permission of the Officer in charge of the Treasury.

20. Printed forms supplied for the use of Treasuries should also be kept and used with care. The head Clerk, or other responsible Officer should alone have charge of them, giving them out on receipted indents; he should also keep a memorandum of receipts, issues, and balance in store, and take such other precautions as may obviate waste and misuse. For the custody of Bill Forms, special provision is made in the Circular regarding Bills of Exchange.

21. In making deposit repayments, it is of importance that the Treasury Officer should see that they are noted in the Register of Receipts, and attest the entries with his initials. The items of receipt should be entered so as to leave space for such notes, without which it is always difficult, and sometimes impracticable, to ascertain the actual condition of the deposit balances.

No. 1. CHALAN.

| | | |
|-----------------|----------------------|--------|
| District | Accountant's Office. | |
| Register No. | | |
| Chalan of cash | | |
| Dated | 1863. | |
| On account of | | |
| By whom brought | | |
| Cash | Notes | Total. |

No. 2.

1ST JUNE 1863.

REGISTER OF RECEIPTS.

(To be kept in the Accountant's Department.)

| 1. Consecutive No. of the Chalan. | 2. Name of Payer. | 3. On what account. | 4. Under what head credited. | 5. AMOUNT OF THE CHALAN. | | |
|--------------------------------------|--|--|--|-----------------------------|-----------|-----------|
| | | | | Cash. | Transfer. | Total |
| 1 | Bishwanath Acharjya ... | Amount deposited by the farmer of Talook No. 526, including Lak-hiraj Mehal, &c., on account profit of the Minor, Prosono Coomar Chowdry, proprietor of the Estate for 1258 B. S., | XVII. 6. Deposits, Revenue. | 68 0 0 | 0 0 0 | 68 0 0 |
| 2 | Chandra Kanth Roy ... | Revenue of Mehal, Chitia No. 1, ... | I. 1. Land Revenue | 232 13 0 | 0 0 0 | 232 13 0 |
| 3 | Ishan Chandra Chatterjea, ... | Deposits on account of Judge's Court | XVII. 6. Deposits, Civil Courts | 2776 14 9 | 0 0 0 | 2776 14 9 |
| 4 | Debnarain Banarjee, Mohurrir, ... | Excise Collections, ... | I. 3. Excise Revenue | 502 14 7 | 0 0 0 | 502 14 7 |
| 5 & 1 T | Pitamber Mukherjea, Stamp vendor of the Magistrate's Court ... | Stamps sold, ... | VI. Stamp | 480 0 0 | 20 0 0 | 500 0 0 |
| 6 | Hari Nath Sen, Mukhtear ... | Fine levied on him, ... | I. 1. Land Revenue Miscellaneous (If imposed under any General Revenue Law) | 14 2 0 | 0 0 0 | 14 2 0 |
| 7 | Govindpersad Pandit, Deputy Collector ... | Saving from the Salary of his Omlah, ... | The Head of Receipt corresponding with that to which the Establishment is charged. | 0 4 3 | 0 0 0 | 0 4 3 |
| 8 | C. D. ... | Recovery of loss on Mint Remittances, ... | XIX. I. 1. Account Current with India | 10 0 0 | 0 0 0 | 10 0 0 |
| 2 T | Transfer ... | Fees under Regulation VIII. of 1819, Public Service Transfer Receipt No. 1, dated 1st June 1852, issued upon the Collector of Patna in favor of Mr. A. B. at sight, | I. 1. Land Revenue, Miscellaneous | 0 0 0 | 1 8 10 | 1 8 10 |
| 9 | Mr. A. B. ... | | XVII. 9 Local Remittances. | 500 0 0 | 0 0 0 | 500 0 0 |
| | | | | 4585 0 7 | 21 8 10 | 4606 9 5 |

No. 3.

1ST JUNE 1863.

REGISTER OF ORDERS FOR PAYMENT.

(To be kept in the Accountant's Office.)

| 1 | 2 | 3 | 4 | 5 | 6 | | |
|--------------------|------------------------|---|--|-----------------------------------|------------------------|--------------|------------|
| | | | | | AMOUNT OF THE WARRANT. | | |
| No. of Cash Order. | No. of Transfer Order. | To whom Paid. | On what account. | Under what Head debited. | In cash. | By transfer. | Total. |
| 1 | ... | Chundra Mohun Chowdary Sarabharakar ... | Out of the funds of Minor Prosono Coommar Chowdry ... | H. VI.—Deposits Revenue. ... | 128 | 12 0 0 | 128 12 0 |
| 2 | ... | Nobin Chandra Datt, Zemindar | Refunded Collections of Mouzah Pergunnah on the Towjih under fixed Revenue for 1851-52 ... | A.—Refunds | 22 | 7 11 0 | 22 7 11 |
| 1 | Transfer | ... | 4 per cent. discount on the value of Stamps given to Stamp Vendors ... | B. I.—6.—Stamps ... | 0 | 0 0 20 | 20 0 0 |
| 3 | ... | Judge of 24-Pergunnahs ... | Deposit Repayment Orders ... | H. VI.—Deposits, Civil Courts ... | 1,737 | 13 4 0 | 1,737 13 4 |
| 4 | ... | Jay Kishen Mukharjya ... | Sale proceeds under Regulation VIII. of 1819 ... | H. VI.—Deposits, Revenue. ... | 54 | 8 10 0 | 54 8 10 |
| 2 | Transfer | ... | Fees under Regulation VIII. of 1819 ... | Do. do. | 0 | 0 0 1 | 1 8 10 |
| 5 | ... | E. F. | Law Charges ... | B. I.—Law Charges ... | 10 | 0 0 0 | 10 0 0 |
| 6 | ... | Mr. C. D. | Public Service Transfer Receipt No. 10, dated 31st May 1852, drawn by the Collector of Midnapore ... | H. IX.—Local Remittances ... | 10 | 0 0 0 | 10 0 0 |
| | | | | | 1,963 | 10 1 21 | 1,985 2 11 |

No. 4.

1ST JUNE 1863.

DAILY BALANCE SHEET.

(To be kept in the Accountant's Department.)

Day, Tuesday, 20th Joistee, 1270.

| | In Cash. | By Transfer. | Total. |
|---|-------------|--------------|-------------|
| Balance up to 31st May ... | 41,284 14 9 | 0 0 0 | 41,284 14 9 |
| As per Register of Chalang of this day, ... | 4,585 0 7 | 21 8 10 | 4,606 9 5 |
| Total ... | 45,869 15 4 | 21 8 10 | 45,891 8 2 |
| Disbursed as per Register of Orders for Payment ... | 1,963 10 1 | 21 8 10 | 1,985 2 11 |
| Balance ... | 43,906 5 3 | 0 0 0 | 43,906 5 3 |

No. 5.

DETAILED STATEMENT OF UNADJUSTED DISBURSEMENTS FOR THE MONTH OF JUNE 1863.

| Date | Number of order for Payment. | Name of disbursing officer. | On what account. | Amount in Rupees. | | | When adjusted. | Balance remaining unadjusted on the 30th June 1863. | | | REMARKS. |
|-----------------|------------------------------|-----------------------------|--|-------------------|---|---|---------------------|---|---|---|--|
| 18th Sept. 1862 | 91 | A. B. | Deputation allowance to Hurrnath Roy, deputed to examine the lands at Culpee | 10 | 0 | 0 | 2nd June 1852. | | | | |
| 30th April 1863 | 99 | C. D. | Loss on a remittance of short weight Rs. to the Mint Master | 20 | 0 | 0 | Rs. 10 recovered... | 10 | 0 | 0 | To be recovered. |
| 1st June 1863 | 5 | E. F. | Law Charges | 10 | 0 | 0 | | 10 | 0 | 0 | Bill sent to the Civil Pay Master for audit, on the 3rd July 1863. |

No. 6.

REGISTER OF RECEIPTS IN THE MONTH OF

OF DEPOSITS, IN THE

COLLECTORATE.

(To be kept in the Accountant's Department.)

| Year of Receipt. | No. of Receipt. | Date of Receipt. | From whom received. | On what account. | Amount received. | | | Daily Total. | Signature of the Native Accountant. | Signature of the Officer in charge of the Treasury. | Date of Payment. | Amount re-paid. | Balance. | REMARKS. |
|------------------|-----------------|------------------|------------------------------|--|------------------|----|---|--------------|-------------------------------------|---|------------------|-----------------|----------|----------|
| 1862-63. | 230 | 1st June 1862 | Bishwanath Aucharjee, Farmer | Amount deposited by the Farmer of Talook No. 526, including Lakhiraj Mehal, &c., on account of profit of the Minor, Prosunno Coomar Chowdry, the Proprietor of the Estates for 1258 B. S. | 68 | 0 | 0 | | | | | | | |
| Ditto .. | 231 | 2nd ditto ... | Muddon Mistry, &c. | Ditto Ditto under Regulation VII. of 1799, No. 431, Anund Chunder Nag, Complainant | 18 | 13 | 6 | 86 13 6 | | | | | | |

(Signed) J. S. T.,
Collector.

NO. 7.
REGISTER OF RE-PAYMENTS IN THE MONTH OF **OF DEPOSITS IN THE** **COLLECTORATE.** *(To be kept in the Accountants Department.)*

| No. of deposit as per Register of Receipts. | Year of receipt. | Date of receipt. | Balance of deposit. | Date of payment. | To whom re-paid. | Description of payment. | No of vouchers in continuation of the series in the Treasury Accounts. | Detail of sums charged against each No. of Deposit. In cash or by transfer. | Total amount charged against each No. of Deposits. | Daily Total. | Signature of the Native Accountant. | Signature of the Officer in charge of the Treasury. | REMARKS. |
|---|------------------|------------------|---------------------|------------------|--|---|--|---|--|--------------|-------------------------------------|---|----------|
| 43 | 1847-48, | 16th May 1847, | 1113 1 1 | 1st June 1862, | { Chunder Mohun Chowdry, Surburakar, ... } | { Out of the funds of Minor Prosunno Coomar Chowdry, in cash, ... } | | | 128 12 0 | | | | |
| 664 | 1863-61, | 11th Mar. 1861, | 637 5 0 | Ditto, ... | Joykisto Mookerjee ... | { Sale proceeds under Regulation VIII. of 1819 cash, ... } | | | 55 8 10 | | | | |
| 665 | " | 31st Mar. 1861, | 1 8 1 | Ditto, ... | Ditto, ... | { Fees under Regulation VII. of 1819, by transfer, .. } | | | 1 8 10 | 184 13 8 | | | |

No. 8.
REGISTER OF BILLS ISSUED.
ZILLAH PATNA.

(Signed) J. S. T.,
Collector.

| No. of Draft. | Date of Draft. | On what account. | How and where payable. | To whom payable. | Amount of Draft. | Signature of the Officer issuing the Draft in Checking the issue. | Remarks as to the Draft being cancelled, a duplicate being issued, &c. |
|---------------|-------------------|--|--|----------------------|------------------|---|--|
| | | | SUPPLY BILLS. | | | | |
| 1 | 1st June 1863,... | Cash paid into this Treasury,... | At sight, ... | Mr. A. B., ... | 500 0 0 | C. D. | |
| | | | PRIVILEGE REMITTANCE TRANSFER RECEIPT. | | | | |
| 1 | 3rd Ditto Ditto, | | At sight ... | | 100 0 0 | C. D. | |
| | | | PUBLIC SERVICE TRANSFER RECEIPT. | | | | |
| 1 | 8th Ditto Ditto, | { Cash paid into this Treasury. Transfer of Revenue, ... } | At sight and on account, | Kalee Churn Ghose .. | 700 0 0 | C. D. | |

NOTE.—A separate Consecutive Register of each of the three kinds of Bill of which Specimens are given above must be kept up.

No. 9.

REGISTER OF BILLS DISCHARGED.

ZILLAH MIDNAPORE.

Collector (or Deputy Pay Master) as the case may be.

| Nos. and Dates of Bills. | | Amount. | | Date of acceptance. | Nos. and Dates of order for Payment. | | REMARKS. |
|--------------------------|----------|---------|----------|---|--------------------------------------|-----------------|----------|
| 1 | | 2 | | 3 | 4 | 5 | |
| 1863-64 | | | | | | | |
| 1 | 10th May | ... | 500 0 0 | | 47 | 25th May 1863. | |
| 2 | 14th " | ... | 200 0 0 | | 111 | 30th " | |
| 3 | 16th " | ... | 150 0 0 | | | | |
| 4 | 25th " | ... | 300 0 0 | | | | |
| 5 | 22nd " | ... | 100 0 0 | | | | |
| 6 | 22nd " | ... | 75 0 0 | | | | |
| 7 | 25th " | ... | 50 0 0 | To be left blank, when payment is made on presentation. | | | |
| 8 | 28th " | ... | 300 0 0 | | | | |
| 9 | 30th " | ... | 45 0 0 | | 152 | 18th June 1863. | |
| 10 | 31st " | ... | 10 0 0 | | 6 | 1st " | |
| 11 | 4th June | ... | 80 0 0 | | 161 | 20th " | |
| 12 | 6th " | ... | 100 0 0 | | | | |
| 13 | Do. | ... | 25 0 0 | | | | |
| 14 | 8th July | ... | 1750 0 0 | | 197 | 26th July 1863. | |
| 15 | 11th " | ... | 250 0 0 | | | | |
| 16 | | | | | | | |

NOTE.—Columns 1 and 2 to be filled up from the advices.

No. 10.

ZEMINDAR'S ACCOUNT.

(To be kept in the Accountant's Department.)

| |
|--|
| No. 1, Pergunnah Mazoorah,) Kismut Chitta, Talookdars) Government Revenue 5,685 6 1 Ramecomar Roy, &c.) |
|--|

Demand for

| | |
|---------------------------|-----------------------------|
| May, 81 5 4 | November, 241 5 4 |
| June, 229 9 7 | December, 1,202 15 0 |
| July, 229 9 7 | January, 1,163 3 2 |
| August, 228 8 6 | February, 404 4 9 |
| September, 536 0 0 | March, 156 4 4 |
| October, 424 0 0 | April, 788 4 6 |

COLLECTIONS.

DEMANDS.

| Date. | Amount. | Current. | Arrear. | Peons' Fees. | Months. | Current. | Arrear. |
|----------------|----------|----------|---------|--------------|-------------|----------------|----------|
| 1st June 1852, | 232 13 0 | 167 13 0 | 65 | 0 | May 1852, | 81 5 4 | 1851-52 |
| | | | | | June, | 229 9 7 | 278 10 4 |
| | | | | | | 310 14 11 | |
| | | | | | | 1st June 1852, | 65 0 0 |
| | | | | | | 167 13 0 | |
| | | | | | | 143 1 11 | 213 10 4 |

No. 11.

1st JUNE 1863.

REGISTER OF RECEIPTS.

(To be kept in the Treasurer's Department.)

| 1. Consecutive Nos. of the Challans. | 2. | 3. | 4. AMOUNT OF THE CHALAN. | | | | | | | | | 5. Date of delivery of the Receipt. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------|---|-----------------------------|---|---|------------------|---|---|-------|---|---|---|--------|---|-----|--------|---|-----|----|---|-----|----|---|-------|---|---|-------|----|---|-----|----|---|-----|---|---|-----|----|---|----|---|---|-----|---|---|-----|---|---|----|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|----|---|---|-----|---|---|-----|---|---|-----|---|---|-------|---|---|-------|---|---|-------|---|---|
| | | | By whom brought. | | | On what account. | | | Cash. | | | | Notes. | | | Total. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Bishownath Acharjya, | { Deposit. Estate of the Minor, Proso- no Coomar Chow- dry, ... Revenue of Mehal, Chitta No. 1, ... Deposit on account of Judge's Court .. Excise Revenue,... Value of Stamps, ... Fine levied on him, Saving from the Salary of his Omlah, Recovery of loss on Mint remittances, Public service trans- fer Receipt No. 1, dated 1st June 1863, upon Patna, ... Total, ... | 18 | 0 | 0 | 50 | 0 | 0 | 68 | 0 | 0 | 132 | 13 | 0 | 100 | 0 | 0 | 232 | 13 | 0 | 776 | 14 | 9 | 2,000 | 0 | 0 | 2,776 | 14 | 9 | 152 | 14 | 7 | 350 | 0 | 0 | 502 | 14 | 7 | 80 | 0 | 0 | 400 | 0 | 0 | 480 | 0 | 0 | 14 | 2 | 0 | 0 | 0 | 0 | 14 | 2 | 0 | 0 | 4 | 3 | 0 | 0 | 0 | 0 | 4 | 3 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 100 | 0 | 0 | 400 | 0 | 0 | 500 | 0 | 0 | 1,285 | 7 | 0 | 3,300 | 0 | 0 | 4,585 | 7 | 0 |

No. 12.

1st JUNE 1863.

REGISTER OF PAYMENTS.

(To be kept by the Treasurer.)

| Number of order for payment. | Name of Payee. | On what account. | AMOUNT. | | | | | | | | |
|------------------------------------|---|---|---------|----|----|--------------------|---|---|--------|----|----|
| | | | Cash. | | | Currency Notes. | | | TOTAL. | | |
| 1 | Chunder Mohun Chowdree, Surburakur, ... | { Out of the Funds of Minor, Prosono Coommar Chowdry, ... Refunded Collections of Mouza—Pergunnah—on the Towjih under fixed Revenue for 1851-52, ... } | 128 | 12 | 0 | 0 | 0 | 0 | 128 | 12 | 0 |
| 2 | Nobin Chunder Dutt, Zemindar, ... | { Refunded Collections of Mouza—Pergunnah—on the Towjih under fixed Revenue for 1851-52, ... } | 22 | 7 | 11 | 0 | 0 | 0 | 22 | 7 | 11 |
| 3 | Judge of 24-Per-gunnahs, ... | Amount of his orders,... | 737 | 13 | 4 | 1,000 | 0 | 0 | 1,737 | 13 | 4 |
| 4 | Joykisto Mooker-jea, ... | { Sale proceeds under Regulation VIII. of 1819, ... } | 54 | 8 | 10 | 0 | 0 | 0 | 54 | 8 | 10 |
| 5 | E. F., ... | { Law charges, ... Public service transfer receipt No. 10, dated 31st May 1852, drawn by the Collector of Midnapore, ... } | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| 6 | Mr. C. D., ... | { Public service transfer receipt No. 10, dated 31st May 1852, drawn by the Collector of Midnapore, ... } | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| Total, ... | | | 963 | 10 | 1 | 1,000 | 0 | 0 | 1,963 | 10 | 1 |

RULES OF PRACTICE.

PRESCRIBED WITH THE SANCTION OF THE GOVERNMENT OF BENGAL.

- I. The Board of Revenue is competent, with or without appeal, to call for, revise, or alter any proceedings of a Commissioner or other subordinate Revenue authority not made final by law.
General.
- II. Commissioners must receive and transmit to the Board petitions of appeal against orders passed by them in all cases in which an appeal may lie, and in which petitions may be presented within three months from the date of the order. An authenticated copy of the order must accompany the appeal. It is not requisite for a Commissioner, in forwarding such petition for the Board's orders, to make a report in English, which will only be called for when necessary.
- III. Appeals from the orders of a Commissioner, confirming or altering the orders of a Collector, are received by the Board, as of course, only in cases in which there is no remedy in the Civil Courts. In all other cases, the appeal must be of the nature of a special appeal in a Civil Court, *i.e.*, the ground of appeal must be a disputed point of law or revenue practice. The points raised must be certified in brief, on the back of the petition.
- IV. Commissioners must report to the Board any case in which the Collector, dissatisfied with the Commissioner's decision, may desire such a reference; similarly, the Board will report to Government any case decided by them in which the Commissioner may desire a reference. In each case the responsibility will rest with the Officer desiring the reference.
- V. Commissioners may issue no Circulars to their subordinates on questions of law and general practice, without previous consultation with the Board.
- VI. Collectors have authority to confirm all temporary settlements of which the Government Revenue does not exceed 500 Rupees per annum, subject to an appeal to the Commissioner, or to his revision without appeal.
Settlements.
- VII. Commissioners have authority to confirm all temporary settlements of which the Government Revenue exceeds 500 Rupees per annum, as well as the permanent settlement of all estates, whatever be the Revenue assessed upon them, subject to an appeal to the Board, or to revision by the Board without appeal.
- VIII. Collectors are competent to annul all leases or temporary settlements on default of the farmers or proprietors, and, if the Government Revenue or rent be not more than 500 Rupees, to make such arrangements for the future management of the estates as they may deem proper, subject to revision by the Commissioner, but without any report to that Officer. If the Government Revenue or rent be more than 500 Rupees, they must report the default to the Commissioner for orders.
- IX. Authority to confirm the permanent settlement of estates paying an inconsiderable revenue will, in special cases, and on the Board's recommendation, be granted by Government to a Collector or Settlement Officer.
- X. Orders of revision passed by a Commissioner or by the Board, respectively, upon a temporary or permanent settlement already confirmed by competent authority, shall not take effect until the expiration of the official year within which they are passed, unless they be for lowering the assessment, or otherwise for the benefit of the party settled with, or unless it be necessary to give them immediate effect for the redress of manifest fraud.
- XI. The Board is competent to grant abatements of Government Revenue in estates temporarily settled, when rendered necessary by loss of lands from diluvion or other cause, but no such abatement can be allowed in estates permanently settled, without the sanction of Government.
Abatements of Government Revenue.
- XII. The Board is also competent to direct the removal from the Towjih of all estates whether permanently or temporarily settled, which are satisfactorily shown to be untraceable, or to have been released from assessment by the decision of a competent authority.
Removal of estates.

XIII. The sanction of Government must be applied for to the remission of irrecoverable balances of Revenue; but Commissioners may sanction the remission of balances of rents as distinguished from Revenue.

Remission and Suspension of Balances.

XIV. The Board is competent to sanction suspensions of current Revenue on sufficient cause being shown. In like manner, Commissioners may, in special cases, sanction suspensions of the demand against particular estates, but not beyond the current year, reporting their proceedings through the Board for the information of Government.

XV. Commissioners are competent to pass refunds rendered necessary in consequence of any order passed by them within their competency. They are also competent to order the payment of compensation to proprietors for loss of settlement in Badshahi tenures settled with Mafeedars under the Rules for the settlement of such tenures.

Refunds and Compensations.

XVI. The Board is competent to sanction all transfers, and refunds of all payments, under whatever head of account credited, with interest, if necessary, when from the circumstances they may consider such refund a matter of right. All proceedings under this Rule to be reported for the information of the Deputy Auditor and Accountant General.

XVII. In the case of Estates held khas or let in farm, Commissioners are competent to authorize payment to the disseised proprietor of malikana to an amount not exceeding 10 per cent. on the nett collections.

XVIII. Should a Commissioner, exercising the powers vested in him by the Regulations as Court of Wards, desire to apply the surplus receipts of any estate under the Court's management to the purchase of landed property on behalf of the disqualified proprietor or minor, or to invest such receipts in any other manner than in Government Securities, he must report his plans for the orders of the Board.

Court of Wards.

XIX. Commissioners are to communicate with the Superintendent of Legal Civil Suits. Affairs in all cases in which an action has been instituted against Government, or in which it may be recommended that an action should be instituted on behalf of Government. The same course will be observed in cases of appeals from decisions in favor of Government.

XX. The Board is competent to sanction the transfer of an Estate from the Rent-roll of one District to that of another, for the purpose of making the Rent-roll correspond with the limits of the Districts as constituted or amended by the Governor General in Council.

Transfer of Estates.

XXI. The Board is competent to sanction as ordinary contingent charges, the payment of rent of Sudder Distillery premises, and of ground rent for sites of Sudder Distilleries, provided such charges have been duly included in the Budget, also the purchase of tents for the use of Collectors within the limit of 630 Rupees, exclusive of the cost of transport.

XXII. The Board is competent to sanction transfers of Budget details of contingent charges of the same class, if the items be in other respects susceptible of Audit under the general rules in force.

XXIII. The Board and Commissioners respectively, are competent to pass Travelling charges at authorized rates to any amount, and Contingent Charges incurred by their subordinates, being ordinary revenue charges, to an amount not exceeding Rupees 500.

Travelling and Contingent charges.

XXIV. Commissioners are competent to sanction the disbursement of Law charges necessary for carrying on a suit, and also all payments ordered by a regular decree of a Court of Justice, as well as the adjustment in the Collector's Accounts of advances on account of Law charges rendered irrecoverable either by the suit being decided against Government, or by the death or poverty of the parties. The Board is competent to sanction the disbursement of all sums payable under their orders directing claims or suits to be compromised, and the remission of any sums due to the Government under decrees of Courts entirely irrecoverable in consequence of the proved insolvency of the debtors.

Disbursement under decrees and Law charges.

XXV. The authority of a Commissioner is sufficient for the adjustment in the Advances of diet allow- Collector's Accounts of advances of diet allowance to revenue defaulters which may be found to be irrecoverable.

Tuccavee advances.

XXVI. Commissioners are restricted from authorizing Tuccavee advances without the authority of the Board.

XXVII. The Board is authorized to modify details of survey Establishment ; and transfers from one Division or party to another.

XXVIII. No alteration must be made in the number, designation, or salaries of any fixed establishment of any office without the sanction of Government, but the Board are authorized to carry out at once any reductions of establishment which they may consider practicable, reporting the same for the formal sanction of Government.

XXIX. The Board is competent to sanction charges on account of a Deputy Collector's Amlah, retained after the removal or demise of a Deputy Collector, for arranging the records of his office, reporting each case, as it occurs, to Government, for communication to the Financial Department.

XXX. Commissioners may sanction, without reference to the Board, such temporary Establishments of Ameens as may be necessary for the measurement of lands preparatory to settlement, and determine the scale of remuneration to be paid to such Officer, the charge being of a contingent nature, but if any temporary establishment is required, in addition, for purposes of settlement, the whole will require the sanction of Government. Commissioners are competent to authorize the entertainment of the necessary establishment for the partition of an estate and to fix the amount of remuneration to be allowed, furnishing Quarterly Statements of such establishments for the eventual sanction of the Board.

XXXI. Commissioners are competent to pass collection charges of estates on the fluctuating Towjih and also any charges for a temporary excise establishment, at a rate not exceeding 10 per cent. of the actual collections.

XXXII. The Periodical Returns to be rendered by Commissioners to the Board are enumerated in the Periodical Returns Rules. Those to be rendered by the Board to Government, and by both the Board and Commissioners to the office of Account, are appended to these Rules.

XXXIII. The Board keep a Register of all dismissed ministerial Revenue Officers, such dismissals are to be reported to their office by Commissioners for entry in the Register immediately on their receiving the prescribed reports from Collectors.

XXXIV. Nothing in these Rules is to be understood to affect the power of Government to call for, revise, or alter any order or proceeding of any Revenue Authority, not made final by Law.

RETURNS TO BE MADE BY THE BOARD TO GOVERNMENT.

Quarterly. Business done by the Board.

Abatement of Revenue of permanently settled Estates.

Half yearly. Fee under Act XXVII. of 1860.

Annual. Revenue Report and Returns.

Hereditary Pensions continued.

Irrecoverable Balances of Revenue to be remitted Law Charges.

Refunds sanctioned by the Board.

Fines realized by Collectors under Act XX. of 1848.

Receipts, Disbursements, and Balances of Revenue

RETURNS TO BE MADE BY THE BOARD TO ACCOUNTANT.

Monthly. Material alterations in Budget.

Quarterly. Abatements of Government Revenue.

Removals of Estates.

RETURNS TO BE MADE BY COMMISSIONERS TO ACCOUNTANT.

Quarterly. Remission of balances of Rent in Government Estates.

Settlements confirmed.

RULES REGARDING THE GRANT AND PAYMENT OF PENSIONS.

PRESCRIBED BY THE BOARD OF REVENUE, L. P.

INTRODUCTION.

THE principles laid down in the following memorandum by Mr. F. Millett are, under the orders of Government, to be followed in recommending or deciding upon the continuance or discontinuance to heirs of the various pensions alluded to in it.

PENSIONS AND CHARITABLE OR OTHER ALLOWANCES.

The Government never undertook absolutely to pay the Pensions included in the permanent Settlement.

Section 74, Regulation VIII. 1793, provided "with respect to any of the existing established Zemindari charges, such as pensions, charitable or other allowances, *which it may be thought proper to continue*, they shall be paid by the Collectors, &c."

Regulation XXIV. 1793, prescribed the Rules for determining their continuance or discontinuance, the fundamental principle being that all such pensions and allowances were *gratuitous*.

The following are the principal provisions of that Regulation :—

Pensions received by virtue of Sunnuds granted before the Dewanny, or since granted with the sanction of Government, and pensions received from before 1179, (Country Era) to be continued to the grantees or original holders. But if the grantees or original holders be dead, the pensions not to be continued to their heirs or descendants without the sanction of Government ; and—

No pension after the death of the person then entitled to it to be continued to his descendants without the like sanction, whether the grant was in either case, according to the terms of it, hereditary or otherwise.

Whenever Government orders the continuance of a pension, whether to the original holder or his heir, the Collector to give him a Certificate, stating the title of the party thereto *during his or her life*.

The Collector to keep a Register of these Certificates, noting therein such personal identifications of the parties as might detect any attempt to transfer the Certificates to others.

The pensions and allowances being *gratuitous*, the determining upon the continuance or discontinuance of them under the Rules prescribed, reserved to Government.

It appears to me plain that according to this Regulation every pension confirmed was to be confirmed as a *life pension* only ; and that on the death of any pensioner the case of any new claimant was to be submitted to Government for its determination.

Section 6 of Regulation XXIV., 1803, (Ceded Provinces) provided, Pensions granted to Fakeers, and other religious persons, for the purpose of lighting Mausoleums or Mosques, or for that of repairing them, as also to enable them to perform their religious ceremonies, usual in the Moburru, to be continued, but pensions of this description not to be considered as of a personal nature, and the Collector to be responsible for their being applied to the purpose for which they were bestowed.

Certificates were under this Regulation to be granted for pensions renewed on the death of pensioner, and Registers of Certificates to be kept as under Regulation XXIV., 1793, and Section 16 declared that the continuance or discontinuance of pensions was after the death of the persons then receiving them, *to depend solely on the pleasure of Government*.

I reconcile Sections 6 and 16 in this way. Pensions received by Fakeers at the date of the Regulation for certain purposes were to be continued to them, but if

they applied them to other purposes they would be resumed. On the death of the then holders, the pensions were to be continued to their successors or not, as Government might determine, each renewal requiring a specific order.

By Section 30, Regulation XII., 1805, the provisions of Regulation XXIV., 1793, were made applicable to pensions and allowances granted for religious purposes in Cuttack with these provisos.

1. That pensions obtained from the Government of Berar under grants prior to October 1803, should be continued to the then incumbents, and, on their death, should descend to their heirs and successors, or revert to Government, as should appear to the Governor General in Council, on a consideration of the tenor of the grant and all the circumstances of the case, to be proper, under Section 4 of the said Regulation.

2. Pensions received, under whatever authority, for three or more years before October 1803, to be continued to the then incumbents for life, but on their death to revert to Government, unless any particular reasons should appear to Government to exist for continuing them to their heirs and successors.

In the terms "on a consideration of the tenor of the grant" contained in the Proviso 1, we find the first indication of Government prescribing a rule to itself respecting the continuance of a pension to heirs and successors of incumbents. Section 4, Regulation XXIV., 1793, to which reference is made, contains no such rule.

REGULATION XXII., 1806.

By Section 7 the Board of Revenue were instructed, in determining whether, on the death of a pensioner, the pension or any part of it should be continued to heirs or successors. "To ascertain particularly the situation and circumstances of the person claiming the continuance of the pension, and not to comply with any applications of that nature unless, on the ground of poverty or other substantial reason, the party claiming it shall have a strong claim on the indulgence of Government."

This relates to pensions to a certain amount (Fifty Rupees), left to the Board's decision, but I presume the principle was applicable to all.

Section 8 enjoined Collectors to discontinue the payment of all pensions, where the persons to whom they had been adjudged had died, until it could be determined whether they were to be continued to heirs.

Section 9 had in view the commutation of money pensions for grants of waste land or property.

It begins by repeating the declaration, that Pensions are gratuitous, and that the continuance or discontinuance of them is to depend on the pleasure of Government.

It then enacts that adjudged pensions are not to be commuted for grants of land except with the consent of the Pensioner, and adds these further provisos:—

That Pensions granted for, and *bona fide* appropriated to, the support of institutions, either of the Hindoo or Mahomedan religion, shall be continued for the support of such institutions, unless the present incumbents or their successors shall, of their own free will and accord, agree to accept waste lands in lieu of the said pensions, and that no pensions which are declared to be hereditary either by the terms of the grant or by any existing Regulations shall be commuted without the consent of the present pensioners or their successors.

The first Proviso has been quoted as containing an abstract rule that pensions for the support of the institutions therein described shall be continued in perpetuity, but, considering the whole scope of the Section, it seems to me rather to mean, that, so long as the allowances are continued by the pleasure of Government, they shall be continued in the shape of money payments, unless the incumbent for the time being consents to a commutation for land.

So also in respect of Pensions which, in consideration of the terms of the grant, the Government may hereafter continue to the heirs of present incumbents. These shall likewise be continued in the shape of money payments, unless with the consent of the heir to whom it is continued it shall be commuted for land.

The same rule to apply to pensions declared hereditary by the Regulations, *i. e.*, those described in Section 2, Regulation XXXIV., 1795, and Section 2, Regulation XXIV., 1803, which are declared to be property and liable to be sued for and inherited as such, and are distinct from the gratuitous Pensions.

Suppose then a case in which the grant was not hereditary by the terms of it, but which the Government thought it right to continue to the heir of a deceased incumbent, they might insist on his taking land in lieu of it, or renouncing all claim to the allowance.

Sections 2 and 3, Regulation XI., 1813, enact, that all pensions shall be stopped until those receiving them prove that they are either the original grantees, or that they have been regularly declared entitled to succeed to the enjoyment of the pensions and that new Registers shall be made and corrected as often as any pensions revert wholly or in part to Government or whenever other individuals than those by whom the pensions are at present received shall be adjudged entitled to the reversion of them.

So far, then, as the law is concerned, it appears to me that the continuance or discontinuance of any pension or allowance, on the death of an incumbent rests entirely in the discretion of Government that when continued it should be for the life of the applicant only.

In practice, I believe, the Government has very much fettered itself in the exercise of this discretion.

(Signed) F. MILLETT.

May 12th, 1845.

RULES IN REGARD TO TERRITORIAL AND POLITICAL PENSIONS.

1. The Board of Revenue is competent to sanction the continuance of hereditary pensions where the hereditary title has been already recognised by Government, or decreed by a competent Court of Justice. But it is to be borne in mind, that the Government never undertook absolutely to pay the pensions included in the permanent settlement, and that, if a pension has unadvisedly been continued to heirs, on the death of the incumbent, the hereditary nature of the gratuity may again be questioned.

2. As a general principle, pecuniary grants will not be continued after the death of the parties in whose favor they were originally made. Pensioners, whose pensions are granted for life only, and are resumable at their decease, are to be in no way encouraged by the local officers in entertaining hopes of their pensions being continued to their heirs, and thereby induced to neglect making a proper provision for their families. The Board is to submit to Government for decision any case in which it may be of opinion on the decease of a life pensioner, that the pension or any part thereof should be continued to the heirs.

3. Commissioners of Revenue may authorize the payment of arrears due to political pensioners, after such investigations as shall satisfy them of the actual date of the pensioner's demise, and that the persons applying for the arrears due are his legal heirs, in cases in which the arrears due may not be for a period exceeding one year. When the arrears due may be for a period exceeding one year, reference is to be made to the Board of Revenue.

Neglect to apply for payment of a pension for above a year, vitiates the incumbent's claim unless sufficient cause be shown for non-attendance. The Board of Revenue may authorize restoration of a pension stopped in consequence of the non-attendance of a pensioner for above a year, and payment of arrears thus accumulated.

4. The distribution of pensions is irrespective of Hindu or Mahomedan Law, and exclusively dependent on the pleasure of Government. In cases where the original grant of a pension to two or more persons was joint and undivided, the survivor or survivors will be considered entitled to retain only an exact half, or lesser share, according to circumstances, of the whole sum, without reference to sex.

GENERAL RULES APPLICABLE TO ALL KINDS OF PENSION.

5. Commissioners of Revenue may sanction the transfer of the place of payment of a pension from one Collectorate to another within their Divisions. If transfer

is desired to another Division, application should be made to the Board of Revenue. Transfers from one local Government to another can only be made by the Government of India.

6. Before sanctioning a transfer, particular enquiry is to be made into the grounds on which transfer is applied for, in order to guard against the imposition which might be practised, were transfer too frequently or inconsiderately sanctioned. On a transfer being allowed, the necessary communication must be made to the Deputy Accountant General and the Civil Pay Master.

7. Pensions are not liable to attachment in satisfaction of decrees of Court, but are payable only to the pensioners themselves, or to their authorized agents, when it has been satisfactorily shown that the principal is unable to attend.

SUPERANNUATION AND OTHER SERVICE PENSIONS AND GRATUITIES.

8. Superannuation Pensions are granted only to the following classes of public servants, and provided that they are, and have been throughout their service, in the receipt of a salary of more than ten rupees a month.

| | | |
|--|--|---|
| Accountants, English and Native. | Law Officers. | Police Inspectors. |
| Ameens. | Librarians. | — Sub-inspectors. |
| Do., Civil Court. | Marine Department, Officers of the | — Mounted Corps, Shahabad. |
| Amildars. | Medical Officers, (uncovered.) | — Sowars. |
| Canungoes. | Mohurrirs. | Printers. |
| Controllers of Government Steam Vessels. | Moulavies. | Public Works Department, Officers of the, |
| Dewans. | Mufties. | Readers. |
| District, Heads of | Munsiffs. | Record-keepers. |
| Doctors, Native, (attached to Jails and Civil Stations.) | Munshis. | Registers. |
| Educational Department, Officers of the, | Murshedabad Nizamut College, Masters of the | Revenue Officers, Head Native. |
| Examiners. | Mutasaddis. | Do. do. do. District. |
| Executive Officers, Heads of Courts. | Nazirs. | Sudder Ameens. |
| Gomashtas. | Opium Agents. | Sarrishtadars. |
| Young Goups. | Pundits. | Section Writers. |
| Head Clerks. | Peshkars. | Sub-Assistant Surgeons. |
| Indexers. | Police, Bengal Battalion, Families of men of | Supreme Court, salaried Officers of the |
| Inspectors of Schools. | — Battalion, Military, men of | Survey Department, Officers of the |
| Interpreters. | — Darogah. | Telegraph Department, Officers of the, in Native States |
| Jail Darogahs. | — Inspector General, Deputy and Assistant. | Translators. |
| Jailers. | — Deputy Superintendent, Deputy and Assistant. | Treasurers. |
| Judges, Native. | | Writers, English and Native. |
| Kazies. | | |

Service in the late Provincial Battalions, to whatever length protracted, confers no claim to pension; but the Rules are applicable to the Paik Companies in Cuttack, as regards persons in the receipt of allowances exceeding 10 Rupees per mensem.

Persons serving in estates under the Court of Wards, being in permanent Government employ at the time of their selection for such duties, and on the understanding that Government officers are not to be appointed to the management of such estates if it can be avoided, are eligible for pension.

Clerks employed on account of the Police Superannuation Fund who do not appear to be strictly servants of Government, and whose salaries are defrayed from the Fund in like manner as Clerks similarly employed by other Funds managed by officers of Government are also eligible.

In all cases where the establishments of Deputy Collectors, Principal Sudder Ameens, Sudder Ameens, and Moonsiffs, are paid, not from an office or contract allowance, but from a sanctioned scale of charge which has been fixed by Government both as to the number of men and the pay of each, the persons on these establishments are eligible to pension under the general Rules, if they belong to the classes whether Nazirs, Mohurrirs, or the like, on more than ten rupees a month, who are eligible to pension under these Rules.

This rule is equally applicable to all other permanent Civil Establishments once paid from a contract allowance, which are now regulated by a scale of charge that, in all details of numbers and rates, has been fixed by Government. Service

rendered in an Establishment which is paid, or rendered at a time when it was paid, from a contract allowance, does not count towards pension.

9. The following officers have been declared to be not entitled to pension :—

Officers receiving salaries of 10 rupees and under.

The Amlahs of Uncovenanted Officers who draw a fixed allowance on account of establishments.

Potdars appointed on the responsibility of Treasurers.

Government Pleaders.

Constables and Bailiffs.

SERVICE PENSION RULES.

10. The following are the present Rules for the grant of Pensions and Superannuation Allowances to Uncovenanted Servants, (other than Educational Officers and Native Judges), belonging to classes eligible to pension under the preceding Rules.

GENERAL RULES FOR APPLICATION FOR PENSION.

I. Applications for pension must be submitted in a letter to Government by the Head of the office or Department in which the applicant may be employed, who shall certify that the character, conduct, and past service of the applicant are such as to entitle him to the favorable consideration of Government.

II. Every application shall be accompanied by a Register prepared according to Form A. in the Appendix. In cases of other than a good service Pension, every application shall be accompanied by a Medical Certificate, stating the applicant's incapacity for further service, with the cause thereof, and that it has not been influenced by irregular or intemperate habits.

III. Applicants for a superannuation allowance must be examined by the Principal Inspector General of the Medical Department, if serving at the Presidency, or by a Military Invaliding Committee, if serving elsewhere within a moderate distance of a Station at which a Military Invaliding Committee is periodically assembled. It is optional, however, with the local Government to accept the Certificate of a single Medical Officer, or to convene a Special Invaliding Committee at a convenient Civil Station, if the applicant be serving at an inconvenient distance from a Station where a Military Invaliding Committee can be assembled.

IV. Good service and Superannuation Allowances on retirement, sanctioned under these Rules by the Local Governments, will be reported to the Government of India in Quarterly Returns.

ALLOWANCES ON RETIREMENT.

V. On production by an applicant, of such Medical Certificates as shall satisfy the Government under which he may be serving, of his incapacity to serve longer in India, he will be allowed.

(1) Under fifteen years' service, a gratuity not exceeding twelve months' salary.

NOTE.—Local Governments are empowered to grant gratuities to public servants eligible by their grade and allowance to Pension, in proportion to the length of their service, on the following scale. (In the case of Officers not eligible for pension the rules laid down in Financial Resolution No. 3999, dated 6th June 1862, must be applied).

Three months' pay for an Officer who has served five years, or any longer period less than ten years.

Four months' pay for an Officer who has served ten years, or any longer period less than fifteen years.

(2) After fifteen years' service, one-third of his average salary, (and of his personal allowance, if any,) during the previous five years, provided that in no case shall a pension be granted exceeding the sum of Rupees 3,000 per annum, whatever the amount of salary, nor of Rupees 2,000 per annum, if the salary shall not exceed Rupees 12,000 per annum.

(3) After twenty-five years' service, one-half of his average salary, (and of his personal allowance, if any,) during the previous five years, provided, however, that in no case shall a pension be granted exceeding Rupees 5,000 per annum, whatever the amount of salary, nor exceeding Rupees 4,000 per annum, if the salary shall not exceed Rupees 12,000 per annum.

VI. After thirty years' service or upwards, a pension may be granted without production of Medical Certificate, of the same amount and subject to the same limitation as that sanctioned for twenty-five years' service on Medical Certificate. This pension, as the reward of faithful, and efficient discharge of duty for thirty years, is termed a Good Service Pension.

VII. Pensions of the full amount authorized in paragraphs V and VI are to be granted only as the reward of approved service. In any case in which an Uncovenanted Servant, without having incurred the penalty of removal from Government employ, shall, nevertheless, in the opinion of the Government under which he has been serving, not be entitled to the full amount of pension, the Local Government will make such a reduction in the amount of pension as it shall consider just.

VIII. The foregoing rates of pension and gratuity are applicable also, without the production of a Medical Certificate of unfitness for service, to Officers discharged on reduction of Establishment.

SERVICE TOWARDS PENSION.

IX. Dismissal for misconduct entails forfeiture of the benefit of past service.

X. Service as a substitute does not count towards pension.

XI. Periods of service before the age of 22, or of absence on other than privilege leave and preparatory leave, shall not count towards pension.

XII. The whole of the service in virtue of which pension is claimed, must have been passed in an eligible grade and on a permanent Establishment; but claims barred by this rule will be specially considered if the promotion from an ineligible grade was bestowed as a reward for meritorious service or for good conduct.

XIII. The period of service must be continuous, but, in case of the abolition of the Office held by an Officer, and his being subsequently employed by Government, his first period of service is to be taken into account.

GRATUITIES.

XIV. When an Officer is discharged with a gratuity under these rules on reduction of Establishment, the gratuity will not be given to him in one sum, but in monthly instalments of a month's pay until the full amount is exhausted. Should he be re-employed before or after the period for which gratuity is allowed, he will have the option of refunding the gratuity and recovering his former service, or of forfeiting that service by retaining the gratuity. In the latter case, any balance of gratuity remaining undrawn at the date of his re-employment, may be paid to him.

PAYMENT OF SERVICE PENSIONS.

XV. Payment of pension will commence from the date on which the applicant ceases to be borne on the establishment, or from that of his application, whichever may be the later date.

XVI. No pension shall be payable in arrear, for a period exceeding six months, without the express sanction of the Government, obtained through the Civil Pay Master, unless the cause of the suspension of payment shall have been the neglect, order, or act of some public Officer, and beyond the control of the Pensioner when the Civil Pay Master, on a reference being made to him, shall exercise his discretion in passing arrears for payment, or submit a representation of the case for the information and orders of Government, as he shall consider proper.

XVII. An officer shall, on retirement, have the option of drawing his pension either in India or from the Home Treasury, in England. After exercising his option on retirement, he may, at a subsequent period, change the place of payment from England to India, or *vice versa*. This change can, however, be allowed but once. The payments in England will be made at the rate of exchange which is annually fixed in communication with the Lords of the Treasury for the adjustment of transaction between the British and Indian Exchequers.

11. A pension will hereafter be granted by Government to the family or an member of the family of a deceased public servant, only when such servant shall have been killed in the execution of his public duty, or shall have died in consequence of wounds or accident sustained therein. In applications for such pension

submitted to the Secretary of State, the local Government is to state its opinion of the claims and merits of the applicants, its belief as to their destitute condition or otherwise; their descent, whether European or Native; their age; whether with or without children dependant on them for support; and the ages of the children, if any. Extraordinary service performed, injuries sustained in the discharges of public duty, or a sudden termination of official service, resulting from a visitation such as blindness, which wholly incapacitates for every kind of employment, can alone justify departure from the rules.

12. Persons who have sustained injuries in the execution of their duty which render them unfit for the ordinary duties of the service, but who are notwithstanding able to do something towards obtaining a livelihood, are not to receive pensions of more than $\frac{1}{4}$ their monthly pay.

A Chowkedar maimed in the discharge of his duty may be pensioned.

13. Service in a Military capacity cannot be reckoned in calculating the period of service for a Civil pension.

14. Should cases arise which are not sufficiently provided for in these rules or in which, from special circumstances, Government may be pleased to deviate from them in favor of a claimant to a pension, such pension shall be considered only as temporary and provisional, until the grant shall have received the sanction of the Secretary of State.

15. When a servant on application for pension has been declared by the Medical Officer to be unfit for further service, he should be at once discharged; his pension, if subsequently granted, commencing from the date on which he ceased to be borne on the effective establishment. Officers not declared to be incapacitated for further service may, however, be allowed to work on, pending the result of their application for pension.

16. Lapses of pensions shall be communicated to the Civil Pay Master as soon as possible after the occurrence, and it shall be the duty of the several Officers in charge of Treasuries from which pensions are paid, to appoint a proper person of their establishment to report all lapses to them, and along with themselves be responsible to Government for the fulfilment of this Rule.

17. The Civil Pay Master will lay before Government at the end of each official year, a statement exhibiting a comparison between the amount of pensions that have lapsed, and the amount of pensions granted during the year, and, as a check against the fraudulent continuance of pensions beyond the actual term of the pensioners' lives, he shall from time to time, compare the periodical decrement of life among the pensioners of each year, with the usual duration of life, and, where lapses do not occur in the proportion that might be anticipated, it shall be his business to institute such inquiries as may appear necessary, to ascertain whether and in what particular instances fraud has actually been committed, and to submit to Government the result of his investigation.

18. When an Uncovenanted Officer forfeits his appointment by over-staying his leave, he is not entitled to special leave, inasmuch as he has no appointment to join, and the period intervening between the expiry of his leave and his assuming charge of any new appointment, or of the same office, should he be re-appointed thereto, cannot count as service qualifying for pension. If the absentee is in England, and obtains extension of leave from the Secretary of State, explaining that his leave will expire before he can reach India, it may in such a case, be inferred that it was intended that his claim to his appointment should not be forfeited, and in this case, he may be held entitled to special leave, and to count such special leave as service qualifying for Pension. Every case, however, must be considered on its merits, and no general rule can be passed.

19. Where loss of employment is caused by abolition of Office, temporary employment on special duty under the direct orders of Government is to be regarded as a continuance of former service, and counted towards pension.

PAYMENT OF PENSIONS OF ALL KINDS.

20. Collectors are personally responsible that they pay the pensions to the right persons. Great vigilance is necessary to prevent impositions in this respect, and

especially to provide that the lapses of life-pensions be punctually reported. Attention is necessary to the following Rules respecting the payment of pensions which are the standing Rules of the Civil Pay Master's Office.

21. Officers in charge of Treasuries, as well as Political residents, are directed to issue to each pensioner, a certificate in the accompanying Form C., any other certificates or sunnuds he may hold, being at the same time called in, and cancelled, and filed with the documents regarding the claim.

22. A duplicate or counterpart certificate in fair writing is to be regularly filed in a book in the Office, consecutively arranged according to the number borne by the certificate. The object of this is to form a Register of Pensions and to facilitate the detection of any fraudulent insertions or erasures in the certificate. The Register which is thus ordered to be maintained corresponds with that prescribed in the Military Department by G. O. G. G., 22nd April 1820. The maintenance of this Register should be certified in the prescribed form on all abstracts of payments to pensions.

23. A third copy of the certificate duly attested, is to be transmitted to the Civil Pay Master's Office. Should any omission occur in this respect, the pension charge will be suspended at the responsibility of the Officer making the disbursement, till the defect is supplied.

24. Male pensioners must appear and be identified by comparison with the Descriptive Roll in the certificate, as often as the pension is paid, but in case of respectable men who object to appear in public for the purpose of identification, this may be effected in private, or at the Collector's own house, so as to avoid all unnecessary offence. Female pensioners are similarly to be identified by means of some female, employed from time to time for the purpose. An attestation or certificate of their having been so identified in the form prescribed in the Military Department, G. O. G. G., 16th September 1824, is a necessary voucher to enable the Civil Pay Master to pass the charge, and must be inserted at the foot of every month's Abstract.

25. In cases of illness or other sufficient cause of which satisfactory proofs must be exhibited, the pensions may be paid to an authorized agent, but the Collectors must take precautions to prevent impositions, and must periodically require proof of the existence of the party and of his inability to attend.

26. The receipts of the Pensioners are to be taken in duplicate in the Form D., one of which will be transmitted with the Abstract for audit, and the other retained in the Collector's Office.

27. Should a pension not be claimed for six months after it may become payable, the Collector should ascertain whether the party who received it be deceased, and report accordingly to the Civil Pay Master.

28. The Board of Revenue are vested with authority to grant exemptions to pensioners of high rank, both male and female, from the checks noted above, reporting in each case their orders to the Civil Pay Master, and specifying the means of security against impositions, which they have substituted for the more regular checks.

29. Political pensioners of high rank, who are directly subordinate to a Governor-General's or Lieutenant Governor's Agent, are also exempted from appearing personally before a Collector, but in all such cases the Pension Abstract, when sent to the Civil Pay Master for audit, must be countersigned by the Agent, who thus becomes personally responsible that the pensioner is alive.

Appendix A.

Register of an Application for a Superannuation Pension from the Establishment of

preferred under the Rules passed by Government, under date

| Name of person by whom the pension is applied for, with the name of his father. | Number on the Establishment. | Identification of the Applicant's person. | Size. | | Age of applicant at the time of application. | | | Religion, caste, or tribe. | Where residing. | | | Present employment. | Total period of service. | | Applicant's service continuous or not. | How long unemployed, and under what circumstances. | Date of application to Government. | Average salary or authorized official allowances per mensem, for the five years preceding the date of application. | | Salary or authorized official allowances per mensem at the time of application. | | Abstract of the grounds of application. | Remarks by the Head of Office. | Proposed amount of pension per mensem. | | Treasury at which the party, if pensioned, wishes to draw his pension. | Orders of Government. | |
|---|------------------------------|---|-------|---------|--|---------|-------|----------------------------|-----------------|------------|----------|---------------------|--------------------------|---------|--|--|------------------------------------|--|--------|---|--------|---|--------------------------------|--|--------|--|-----------------------|--|
| | | | Feet. | Inches. | Years. | Months. | Days. | | Province. | Pergunnah. | Village. | | Years. | Months. | | | | Rupees. | Annas. | Rupees. | Annas. | | | Rupees. | Annas. | | | |
| | | Indelible marks and other signs or natural defects. | | | | | | | | | | | | | | | | | | | | | | | | | | |

N. B.—Should the Head of the office be unable, from his personal or official knowledge, to supply the whole of the specific information which the Register should contain, he shall call upon the individual concerned to furnish a written Statement (to be verified by his oath or solemn declaration if required) on the points on which information may be defective.

The Civil Pay Master shall also be required to report whether his Office Records bear out applicant's statement. If there be any discrepancy in the Statement, the Civil Pay Master shall detail the apparent causes of that discrepancy; for instance, that the post applicant states he filled during a certain period is shown by the Civil Pay Master's Registers to have been filled by another man. If the Civil Pay Master's records do not afford the desired information, reference should be made to the records of the Head of the Office in which applicant states he served during the period in doubt. Or the applicant shall be required to furnish Certificates, such as those given by an Officer to a Subordinate on his leaving an office, which Certificates may, in default of other evidence, be accepted as proof of the service to which they refer; provided, of course, the Certificates bear internal evidence of being genuine. But if the records of the office in which applicant states that he served during the period in doubt, do not afford the desired information, or if the applicant cannot produce Certificates such as those given by an Officer to a Subordinate on his leaving the office, every such case shall be decided on its own merits, those cases only being treated specially in which an affidavit would be required and accepted *quantum valet*.

This form will be used *mutatis mutandis* in submitting a recommendation for a gratuity.

In recommending the grant of gratuities to Police Burkundazes and such other servants as the Civil Pay Master has not the means of reporting upon, Local Officers should be careful to satisfy themselves of the correctness of the rates of pay and periods of service shewn in the Statement and to certify at foot that they have done so.

In filling up the Register, the Head of the Department will state, after inspecting the Establishment Roll, whether the service of the Applicant has been continuous, and if not, for how long he was unemployed, and under what circumstances.

FORM B.

STATEMENT of Pensions sanctioned by Government

in the

Department, during the

Quarter of

| Number. | Name of Recipient. | Designation and place of Employment. | Character. | PERIOD COUNTED AS SERVICE. | | | Average monthly salary during the last five years of service. | Amount of monthly pension granted. | Date from which the pension is to take effect. | REMARKS OR EXPLANATIONS. |
|---------|--------------------|--------------------------------------|------------|----------------------------|---------|-------|---|------------------------------------|--|--------------------------|
| | | | | Years. | Months. | Days. | | | | |
| | | | | | | | Rs. As. P. | Rs. As. P. | | |

FORM C.

No. 18

Descriptive Certificate or Roll granted by A. B., Collector of

on the

day of

18

| Original number of the Pension. | Name of the present Pensioner, and in what situation pensioned. | Personal Identification. | SIZE. | | AGE WHEN PENSIONED. | | | Religion, Caste, or Tribe. | WHERE RESIDING. | | | Present Pension per mensem. | Term of continuance of the Pension for life or in perpetuity. | GENERAL REMARKS. |
|---------------------------------|--|--|-------|---------|---------------------|---------|-------|----------------------------|-----------------|-----------|-----------|-----------------------------|---|--|
| | | | Feet. | Inches. | Years. | Months. | Days. | | Province. | Pergunah. | Village. | | | |
| | (A) Late English writer on the establishment of the Collector of | Indelible marks and other signs of natural defects.—A mole on the left cheek, disjoined eye brows, straight, high nose, grey beard and whiskers. | 5 | 2 | 58 | 3 | 10 | Brahmin. | Behar. | Gyah. | Amerpore. | Rs. 20 0 0 | For life. | Pensioned in consequence of old age and infirmity. |

FORM D.

Place of residence or
Collector's Office
the day of

18

, &c.

Received from the Collector of the
sum of Rupees, being the amount of my
pension for the month (or year) of as per
Descriptive Certificate No. dated

CIVIL SUIT RULES.

PREScribed BY THE BOARD OF REVENUE, L. P.

For the guidance of Collectors and others in the matter of suits to which the Government is a party in the Revenue Department.

DUTIES OF GOVERNMENT PLEADERS.

RULE I.

Whenever the Government Pleader shall receive a summons to answer to an action brought against Government, he shall note the date of receipt on the back of the summons, and shall at once forward it, together with a copy of the plaint to which it refers, to the Collector.

Procedure on receipt of summons to answer in any suit.

RULE II.

Whenever the Government Pleader shall receive instructions from the Collector to prepare a draft answer or a draft plaint in any case, he shall note on the back of the instructions the date of their receipt, and shall at once prepare the paper required and transmit it to the Collector.

Procedure on receipt of order to prepare draft plaint or answer.

RULE III.

Whenever the Government Pleader shall receive instructions from the Collector to make application for any extension of time within which to file any answer to any plaint, he shall note on the back of the instructions the date of their receipt, shall at once act upon them, and shall immediately inform the Collector of the result of the application.

Procedure on receipt of order to apply for extension of time.

RULE IV.

When an answer has been filed in any suit instituted by Government, the Government Pleader shall send a copy of such answer to the Collector, an abstract of any evidence by which the answer is supported, and his own opinion as to the legal bearing of the answer.

Procedure when any answer is filed in a suit in which Government is Plaintiff.

RULE V.

Whenever the Government Pleader shall receive instructions from the Collector to appear in the prosecution of any case, he shall note on the back of these instructions the date of their receipt, and shall at once move the Court to enter his authority to appear in the Register.

Procedure on receipt of instructions to appear in any case.

RULE VI.

Whenever the Government Pleader shall receive instructions from the Collector to file any plaint, reply, statement or other papers, he shall note on the back of the instructions the date of their receipt, and shall at once comply with them, advising the Collector of his having done so.

Procedure on receipt of instructions to file papers.

RULE VII.

Whenever any final order has been passed by any Court in any suit, proceeding, or other case of any kind to which the Government is a party, the Government Pleader shall at once send one copy of such order to the Collector, and another copy to the Legal Remembrancer, noting on the back of the latter copy the date on which he posted it, and advising the Collector of his having posted it. This rule applies as well to cases in which the Government has been successful as to those in which it has not been successful.

Procedure when any final order has been passed in any case.

RULE VIII.

When any final order of any Court appears to the Government Pleader to be adverse to Government, and he shall be of opinion that an appeal will lie and should be preferred, he shall prepare a draft Memo. of appeal, and shall submit it together with copy of the final order referred to in Rule VII., as well to the Collector as to the Legal Remembrancer. When the Government Pleader is of opinion in the above contingency that an appeal will not lie or should not be preferred, he shall state such opinion, when he sends the above copies to the above officers.

RULE IX.

Whenever notice of any appeal against any order in which Government has not appealed, is served on the Government Pleader, he shall enter on the back of the notice the date of its receipt, and shall transmit it to the Collector, together with a copy of the Memo. of appeal and a Memo. shewing the line of argument he proposes to follow in the

Appellate Court.

RULE X.

Procedure when any appeal is filed in any Court in a case in which the Government has not appealed.

fixed for the hearing of

Or to serve notices on Respondents.

date of their receipt.

When the Government Pleader shall receive instructions to apply for authenticated copies of decrees, orders, or papers of any kind, or to serve notice of the day of any appeal on any Respondent, he shall note on the back of the instructions the date of their receipt and shall be responsible for the due carrying out of such instructions from the

RULE XI.

Whenever, during the progress of any suit or appeal in any District Courts, or the execution of any decree, any interlocutory orders are passed, or it seems advisable to file or answer any petition, or generally, when any particular instructions seem requisite in the conduct of any suit, appeal, &c., the Government Pleader shall take the orders of the Collector and act upon them.

RULE XII.

Whenever any decree or order of a Court has become final absolutely, whether adverse to or in favor of Government, the Government Pleader shall at once give information thereof to the Collector, and when he shall receive from the Collector instructions in the one case to satisfy, and in the other to take out execution of the decree, he shall note the date of receipt on the back of the instructions, and shall then at once carry them into effect, being, from the date of receipt of instructions, responsible for all proceedings in Court in furtherance of them.

RULE XIII.

In preparing, filing, subscribing, and verifying, Plaints, Replies, Statements, Memos. of Appeal or Review, Petitions, Applications, &c., and generally in technical matters, such as Procedure, Stamp Duty, and the like, connected with the conduct of any suit, the Government Pleader is responsible for the due observance of the Laws in force.

RULE XIV.

The Government Pleader is required to keep a regular and intelligible Diary of all important transactions in the matter of Government suits, and to submit such Diary for the inspection of any of his superiors when so directed. He is also required to keep the Collector informed generally of matters connected with the conduct of suits, and to consult with the Collector on such matters whenever he may find occasion for so doing.

RULE XV.

The Government Pleader is responsible for any neglect of any of the instructions contained in these Rules, and generally for any neglect of any instructions he may from time to time receive from his superiors, and of any of the duties that appertain to him as the person employed in the conduct of legal proceedings in which the Government is in any way concerned.

RULE XVI.

In the High Court there are two Government Pleaders, the Senior and the Junior. The nomination to either of these appointments rests with the Legal Remembrancer in communication with the High Court and the Board of Revenue. The appointment to either of these offices rests with the Local Government.

RULE XVII.

There is a Government Pleader at each District Court, nominated by the Board of Revenue in communication with the Collector and Commissioner of the District and with the Legal Remembrancer, and appointed by the Local Government.

RULE XVIII.

There is a Government Pleader at every Moonsiff's Court. Such Pleader is appointed by the District Government Pleader on his own responsibility, and is subject to the general control of such District Government Pleader, and to these Rules.

RULE XIX.

Whenever two or more officers of Government may be parties to the same suit, they shall ordinarily all be represented by the Government Pleader of the District in which the suit may be tried, and such Pleader shall alone conduct the suit and shall receive but one regular fee for it, except in the cases specially provided for in Rule XLIII.

RULE XX.

Whenever in any suit, one part of it may have been conducted by the Government Pleader of one District, and another part by the Government Pleader of another District, only one regular fee shall be charged, and such fee shall be divided by the Legal Remembrancer under Rule LXVIII, between the two pleaders concerned, in proportion to the labor undergone by each Pleader.

RULE XXI.

Whenever the outstanding dues of Government in execution of decrees have been recovered through the exertions of the Government Pleaders, such Pleaders shall receive remuneration for their exertions, in the shape of a percentage on the amount of dues recovered under the conditions of Rule LXXIV.

RULE XXII.

All the duties that Government Pleaders owe, under the foregoing Rules, to Collectors, they are also deemed to owe to Opium Agents, Executive Engineers, and other officers of Government entrusted with the like powers to Collectors in the conduct of Government suits.

RULE XXIII.

Government Pleaders are required to make the following returns to the Legal Remembrancer, viz., those marked F. and G. in the Appendix.

RULE XXIV.

Previous to submitting his annual returns to the Legal Remembrancer, the Government Pleader shall send them for inspection and revision, to the Collector, noting the date of sending and the date of return from the Collectors, and timing the sending so as to allow of the returns being submitted to the Legal Remembrancer not later than the 1st May next ensuing after the close of the year to which the returns relate.

RULE XXV.

Leave of absence.

Whenever a Government Pleader shall desire leave of absence, he shall make his application to the Collector.

RULE XXVI.

Procedure in cases where a suit is brought against a public officer in his official capacity.

Whenever a public officer is not required to defend, in his individual capacity, any suit brought against him in his official capacity, the Government Pleader, when called upon, shall put himself under the orders of such public officer in accordance with these Rules.

DUTIES OF COLLECTORS OR OTHER OFFICERS ENTRUSTED WITH LIKE POWERS TO COLLECTORS.

RULE XXVII.

Cl. 1. Whenever the Collector shall receive from the Government Pleader the summons and plaint mentioned in Rule I, he shall note the date of such receipt and shall then proceed to ascertain what the facts of the case are.

Procedure on receipt of Summons in any suit.

Cl. 2. If, after ascertainment of the facts, the Collector shall be of opinion that the case should be compromised, he shall send it on to the Commissioner together with the following papers:—

(1.) Memo. in Form A.

(2.) Copy of the Plaint.

(3.) Circumstantial report of the facts of the case.

(4.) Statement of reasons for, and terms of the compromise recommended.

(5.) Originals or copies, or, where these cannot be sent for any good reason, abstracts of all papers having a material bearing on the case or necessary to its elucidation.

(6.) Translation of the Plaint.

Cl. 3. If the Collector shall be of opinion that the suit should be defended, he shall return the plaint, together with a statement of the facts of the case, and with any material documents, to the Government Pleader for the preparation of the draft answer contemplated in Rule II.

Procedure in case of determination to defend the suit.

RULE XXVIII.

Whenever the Collector shall receive back from the Government Pleader, the papers mentioned in Rule II, and Clause 3, Rule XXVII, he shall note the date of receipt and shall transmit the case to the Commissioner together with the following papers, viz. :—

Procedure in the transmission of a case, to be defended, to the Commissioner.

Papers numbered (1,) (2,) (3,) (5,) and (6,) Clause 2, Rule XXVII, and also—

(7.) Copy of the reply.

(8.) Translation of the reply.

(9.) Opinion on the case.

(10.) Abstract of the argument by which he proposes to support the case.

RULE XXIX.

Whenever the Collector proposes to file a suit on behalf of Government, he shall prepare a statement of the facts of the case and shall transmit it, together with all material documents, to the Government Pleader for the preparation of the draft plaint contemplated in Rule II.

Procedure in case of determination to institute a suit.

RULE XXX.

When the Collector shall receive back from the Government Pleader the draft of a case, to be instituted, to the Commissioner, together with the accompanying papers, viz:—

The papers numbered (1,) (2,) (3,) (5,) (6,) Clause 2, Rule XXVII, and (9,) (10,) Rule XXVIII.

RULE XXXI.

When the Collector shall receive from the Government Pleader the copy of answer, &c., mentioned in Rule IV, he shall note the date of receipt, and shall send the papers on, with his own opinion, to the Commissioner.

RULE XXXII.

When the Collector shall receive from the Commissioner the order to file any complaint, reply, petition, appeal, or the like, he shall make the papers over to the Government Pleader, and shall furnish him with authority to appear on behalf of Government.

RULE XXXIII.

Whenever the Collector shall receive from the Government Pleader the copy of the final order mentioned in Rules VII and VIII, he shall ascertain that a similar copy has been sent to the Legal Remembrancer, shall note the date of receipt of his own copy, and shall report, as soon as possible, on the merits of the case, to the Commissioner, and whenever the case seems to require that an appeal, whether regular or special, should be preferred, and in the Collector's opinion such appeal will lie, he shall transmit a memo. of appeal to the Commissioner. When it shall seem to the Collector that an appeal will not lie, or should not be preferred, he shall state his opinion to the Commissioner, giving his reasons for such opinion.

RULE XXXIV.

Whenever the Collector shall deem it advisable that an extension of time shall be asked of any Court for the filing of any answer, appeal, &c., in order to obtaining fuller information as to facts, or in order to procuring any documents, or other evidence, or in order to getting the opinions of the Commissioner and Legal Remembrancer, or for any good and sufficient reason, he shall instruct the Government Pleader to apply for such extension. Such instruction should be given immediately after notice of the case is received by the Collector, and may be repeated in order to a further extension of time, should it be required.

RULE XXXV.

Should the Court refuse the Collector the extension of time applied for under Rule XXXIV, then, on intimation given of such refusal by the Government Pleader under Rule III, the Collector shall instruct the Government Pleader to file such answer, or memo. of appeal, as the case may be, as the Collector may think best, and the Collector shall transmit a copy of such paper to the Commissioner, advising him of what has been done.

RULE XXXVI.

Whenever, under Rule IX, the Government Pleader shall inform the Collector that an appeal has been preferred against any decision in which the Government has not appealed, the Collector shall note the date of receipt of the information and shall report to the Commissioner on the appeal, submitting copy of the memo. of appeal and a draft of any instructions he proposes to give to the Government Pleader for the defence of the appeal.

RULE XXXVII.

Whenever the Collector shall receive intimation that any regular or special appeal is to be preferred to the High Court, he shall direct the Government Pleader to apply for authenticated copies of the decree and judgment of the Lower Court, furnishing him with the stamp paper necessary for engrossment, and whenever he shall receive such copies from the Government Pleader, he shall note the date of receipt and shall then forward them direct to the Legal Remembrancer.

RULE XXXVIII.

Procedure on receipt of notice of hearing in any Court in which the Government is appellant.

Whenever the Collector receives notice of the date fixed for the hearing of any suit, in which the Government is appellant, either in the High Court or in any District Court, he shall direct the Government Pleader to cause such notice to be served on the respondent.

RULE XXXIX.

Procedure on receipt of notice of the absolute finality of any order of any Court.

Whenever under Rule XII the Collector shall receive notice of the finality of any decision of any Court, he shall enter the date of receipt of such notice, and shall at once issue to the Government Pleader the instructions required by the above

Rule XII.

RULE XL.

The Collector is responsible for the facts of all cases and also for the due observance of the Laws in force in regard to the preparation, subscription, and verification of complaints, answers, petitions of appeal, &c., and to the filing of documentary evidence in Court. And he is further responsible for any unnecessary delay, for any inattention to the Rules laid down for his guidance, and for any failure or pecuniary loss arising out of his neglect or inattention to Government cases at any stage of them.

RULE XLI.

Procedure on receipt of intimation that Government will not any further contest an adverse decree.

Whenever the Collector shall receive intimation that it has been determined not any further to contest any decision in any case which is adverse to Government, he shall at once carry the amount of the decree, with costs and interest up to date, to the credit of the decree-holder under the head of Judicial Deposits, and shall at the same time inform the Civil Court of what he has done.

RULE XLII.

Procedure before granting copies of correspondence relating to suits.

Collectors are not permitted to grant any copies of correspondence between the several officers of Government on the subject of suits, without previous sanction obtained from the Commissioner and from the Legal Remembrancer.

RULE XLIII.

Procedure in order to appointing more than one Pleader and in order to awarding more than the usual fee in any case.

Whenever under the provisions of Rule XIX special circumstances may seem to render it expedient to appoint more than one Pleader for the conduct of a case, and whenever it seems necessary to adopt pleadings involving several lines of defence or separate answers differing in substance,—in either of these contingencies, the Collector may recommend for the sanction of the Commissioner the appointment of a second Pleader or the award to the one Pleader employed, of a higher remuneration than that ordinarily awarded under Rule XIX.

RULE XLIV.

Collector not to adjudicate on suits he has prepared.

The Collector shall be careful to avoid hearing, either as a Court of first instance or in appeal, any suits of which he has had the preparation.

RULE XLV.

When an Assistant or Deputy Collector may prepare pleadings.

The Collector is empowered to make over for preparation to any Assistant or Deputy Collector, any suit or proceeding on which he is likely to be called upon to adjudicate.

RULE XLVI.

Procedure where there is no Government Pleader in any District.

intimating such selection to the Legal Remembrancer.

Where there is no Government Pleader in any District, the Collector may select any one of the Pleaders in the District for the conduct of a Government or Court of Ward's suit, through the Legal Remembrancer.

RULE XLVII.

Procedure where there is no certificated Pleader of any kind in any District.

intimating such selection to the Legal Remembrancer.

Where there is no certificated Pleader in any District, the Collector shall, in any case that may arise, recommend a person to act as a "recognized Agent," of Government within the meaning of Section XVI and XVII, Act VIII, 1859, and shall forward the recommendation of such person for such office for the sanction of Government, through the Legal Remembrancer.

RULE XLVIII.

Procedure in cases connected with the Court of Wards.

In cases connected with the Court of Wards, Collectors shall be guided by these Rules generally and by the special instructions contained in Clause 2, Rule LXXXIV.

RULE XLIX.

The Collector shall enter all receipts and disbursements on account of expenses in Civil suits under the head of Law charges. Items, not exceeding Rs. 50, shall be included in Bills to be forwarded each month for the Commissioner's sanction and signature. Items, exceeding Rs. 50 and not exceeding Rs. 500, shall be forwarded for the sanction and countersignature of the Commissioner in separate letters. Items exceeding Rs. 500 shall be forwarded, through the Commissioner, and Legal Remembrancer, for the sanction of the Board of Revenue. The various sanctions here detailed shall be forwarded as vouchers, to support the corresponding charges under "Law charges" with the Treasury accounts.

RULE L.

Register of decrees in favor of Government.

Collectors shall keep a register in the Form B. of all cases decreed with costs, damages, interest, &c., in favor of Government.

RULE LI.

Returns.

Collectors shall forward to the Legal Remembrancer the following returns, in the following order and forms, viz:—

| 1. Description of Return. | 2. When required. | 3. On what dates. | 4. Form. |
|--|----------------------|--|-------------|
| Register of sums decreed in favor of Government for the month of . | Monthly. | Not later than the 15th of the month next ensuing. | B. |
| Detailed Statement of outstanding decrees. | Quarterly. | Not later than the 15th of the month next ensuing after the last month of the Quarter. | C. |
| Statement shewing the amount expended, &c. | Annually. | Not later than the 30th of the month next ensuing after the close of the year. | D. |
| Abstract Statement of outstanding decrees, &c. | Ditto. | Ditto. | E. |

RULE LII.

When the Legal Remembrancer shall have awarded a percentage on the amount of costs realized in Government suits, under Rule LXXIV, the Collector shall distribute such percentage between the Government Pleader and the Collectorate Nazir and Record-keeper, in proportion to the share taken by each of these officers in effecting the realizations in question.

RULE LIII.

Whenever any vacancy shall occur in the office of any District Government Pleader, the Collector shall report the fact to the Commissioner, and in doing so, shall mention the names and qualifications of any candidates for the vacancy.

RULE LIV.

Whenever any Government Pleader shall apply for leave of absence, the Collector shall forward his application to the Legal Remembrancer, stating at the same time his opinion as to whether or not such leave should be granted, and recommending some other Pleader temporarily to supply the absentee's place.

RULE LV.

Whenever a Collector shall see cause to recommend the removal or suspension from office, or other punishment, of a Government Pleader, he shall submit a circumstantial report of the facts of the case to the Commissioner, giving his reasons for any punishment he may recommend, and forwarding all papers necessary to support his charge.

RULE LVI.

Whenever any Government Pleader is disqualified, either from interest in the suit, or from relationship to the parties, or from any other similar cause, from conducting any suit, the Collector shall appoint some other Pleader to conduct the suit, advising the Legal Remembrancer of his having done so.

RULE LVII.

When the Collector is in doubt as to any instructions he should give to, a Government Pleader. Whenever, under Rule XI, the Government Pleader shall have applied to the Collector for orders, the Collector shall, in all cases of doubt, take the opinion of the Legal Remembrancer.

DUTIES OF COMMISSIONERS AND OF ALL OFFICERS ENTRUSTED WITH LIKE POWERS TO COMMISSIONERS IN THE CONDUCT OF CIVIL SUITS.

RULE LVIII.

When the Commissioner shall receive the papers specified in Clause 2, Rule XXVII, or in Rules XXVIII, XXX, XXXI, XXXIII, XXXV, XXXVI, XLII, XLIII, XLVIII, XLIX, LIII, LV, from the Collector, he shall note the date of receipt of the papers and shall forward them to the Legal Remembrancer, giving at the same time his opinion on the case he may be forwarding.

Procedure on Collector's report of compromises, O. 2, R. 27.

Answer in suits, R. 28.

Institution of suits, R. 30.

Answers to Plaints, R. 31.

Final orders, R. 33.

Unsanctioned answers, R. 35.

Instructions in Appeals, R. 36.

Grant of copies of correspondence, R. 42.

Extra Pleaders or fees, R. 43.

Court of Wards, R. 48.

Law charge sanction of Board of Revenue, R. 49.

Vacancy of Pleadership, R. 53.

Punishment of Pleader, R. 55.

RULE LIX.

Whenever the Commissioner shall receive back from the Legal Remembrancer any of the papers forwarded under the last preceding Rule, he shall transmit them to the Collector with such instructions as the papers may seem to call for.

Procedure on return of papers to Collector.

RULE LX.

The Commissioner has authority to sanction items of Law Charges for any sums not in excess of Rs. 500 in any one item.

Authority to sanction Law Charges.

RULE LXI.

Whenever the Legal Remembrancer may bring to the Commissioner's notice any delay in the adjustment of Law Charges, or in the submission of returns, the Commissioner shall call upon the officer, with whom the delay rests, for an explanation, and on receiving such, shall submit it, with his own opinion, to the Legal Remembrancer.

Procedure when Collectors delay submission of Returns.

Legal Remembrancer.

RULE LXII.

Whenever the Commissioner is of opinion that a public officer should be left to defend, in his individual capacity, any suit brought against him in his official capacity, he shall submit the case for the orders of the Board of Revenue through the Legal Remembrancer.

Procedure when a public officer may be called on to defend a suit in his individual capacity.

Legal Remembrancer.

DUTIES OF THE LEGAL REMEMBRANCER.

RULE LXIII.

The Legal Remembrancer is ex-officio a Pleader in the High Court, Appellate Side, as well in Civil as in Criminal cases.

Official status.

RULE LXIV.

The Legal Remembrancer has general charge of all cases to which the Government, in the Courts not established by Royal Charter, is a party, in any capacity.

General duty.

RULE LXV.

The Legal Remembrancer is entitled to call for explanations, reports, &c., from all officers of Government in the matter of cases under his management.

General powers.

RULE LXVI.

Whenever, under Rules LVIII, LXI, LXII, the Legal Remembrancer shall have received any case or any recommendation from the Commissioner, he shall, if he concurs in the opinion of the Commissioner, return the case to the Commissioner with such remarks as he may consider necessary. If he differs in opinion from the Commissioner on any material point, he shall submit the case for the final orders of the Board of Revenue under Rule LXXIX.

Procedure in the conduct of business with the Commissioner.

RULE LXVII.

All Petitions, Appeals, Applications, and other such Proceedings in the High Court shall be conducted by the Legal Remembrancer under the control of the Board of Revenue.

Conduct of business in the High Court.

RULE LXVIII.

The opinion or orders of the Legal Remembrancer shall be final in all cases referred to him under Rules XX, LIV, LVI, and LVII.

Opinions and orders when final.

LVI, and LVII.

RULE LXIX.

Whenever the office of a Government Pleader in the High Court is vacant, the Legal Remembrancer shall communicate with the High Court, and the Board of Revenue, in the matter of the appointment of a successor, and shall transmit the result of such communication to the Local Government for final orders.

Procedure on vacancy in Government Pleadership in the High Court.

RULE LXX.

*Whenever the Legal Remembrancer shall, of his own motion, or in concurrence with the Local Authorities, find ground to inflict any punishment on a District Government Pleader short of 3 months' suspension from office and allowances, or of fine equivalent to 3 months' pay, his orders shall be final. Whenever he shall find ground for any punishment in excess of the above, he shall report the case to the Board of Revenue for disposal under Rules LXXIX and LXXXI.

Procedure in the punishment of District Government Pleaders.

RULE LXXI.

Whenever it shall be necessary, in the opinion of the Commissioner and Legal Remembrancer, to make disbursements on account of claims compromised, in a larger sum than the Commissioner has authority to sanction under Rule LX, the Legal Remembrancer shall, previous to the compromise, obtain the sanction of the Board of Revenue.

Law Charges in excess of Rs. 500.

RULE LXXII.

The Legal Remembrancer shall maintain and send in the following returns:—B. Register of all cases with costs, damages, &c., decreed in favor of Government.

C. Abstr act of quarterly statements, shewing the Law Charges recovered in each District, to be sent to the accountant.

3. Annual returns of percentage allowed by him in all Districts to Government Pleaders, to accompany Annual Report to the Board.

RULE LXXIII.

Procedure when public officer should be left to defend a case brought against him.

Whenever the Legal Remembrancer shall be of opinion that a public officer should be left to defend in his individual capacity a suit brought against him in his official capacity, he shall submit the case for the orders of the Board of Revenue.

RULE LXXIV.

At the close of each year, the Legal Remembrancer shall make an abstract of the collections made in each District in realization of the outstanding dues of Government. This abstract shall shew :—

- (1.) The amount of dues outstanding at the close of the previous year.
- (2.) The amount collected during the present year.
- (3.) The balances due.
- (4.) The percentage which the collections bear to the outstandings.

The Legal Remembrancer shall then set apart up to 20 per cent. upon the collections, and shall distribute such percentage rateably amongst the Government Pleaders, the Nazirs, and the Record-keepers who have respectively been most instrumental in making collections, and in proportion to their instrumentality, in those Districts, and in those only, in which the collections have borne the ratio of not less than 50 per cent. to the outstandings.

| Dues outstanding in 1861-32. | Dues collected in 1862-63. | Balance due. | Percentage of collections. | Percentage to collecting officers. |
|------------------------------|----------------------------|--------------|----------------------------|---|
| 1000 | 1000 | 0 | 100 per cent. | 20 per cent. upon the total percentage set apart. |
| 1000 | 500 | 500 | 50 per cent. | 10 per cent. do. do. |
| 1000 | 250 | 750 | 25 per cent. | 0 per cent. or 5 per cent. do. |
| 1000 | 0 | 1000 | 0 | 0 per cent. do. do. |

RULE LXXV.

Annual report on the way in which Collectors have performed their legal duties.

submitted them in a manner unquestionably negligent and perfunctory.

In his annual report to the Board of Revenue, the Legal Remembrancer shall specially mention the names as well of those Collectors who have submitted their legal reports, returns, &c., in a prompt and complete manner, as of those who have

RULE LXXVI.

Annual report on the conduct of Government Pleaders.

to them remarkably well or ill, for such notice as the Board may determine to take of their conduct.

The Legal Remembrancer shall likewise, in his annual report to the Board of Revenue, mention the names of any Government Pleaders who may have conducted the business entrusted to them

RULE LXXVII.

Engagement of other than Government Pleader in the High Court.

or engaged before-hand on the other side, the Legal Remembrancer shall engage the assistance of other Pleaders.

Whenever Government Pleaders in the High Court have more business on their hands than they are able to manage with due regard to the interests of Government, or are absent,

RULE LXXVIII.

Selection of papers in appeals to the Privy Council.

such agency as he may think best.

The selection and preparation of papers for transmission to England in Wards and other cases, appealed to the Privy Council, shall rest with the Legal Remembrancer, assisted by

DUTIES OF THE BOARD OF REVENUE.

RULE LXXIX.

Orders when final.

Except when otherwise so provided, the orders of the Board of Revenue in all matters referred to it shall be final.

RULE LXXX.

Procedure in nomination of a Government Pleader in the High Court.

name of the Pleader they recommend as best fitted for the vacant office.

Whenever under Rule LXIX, the Legal Remembrancer shall report any vacancy in the office of a Government Pleader of the High Court, the Board shall inform the Legal Remembrancer, for communication to the Local Government, of the

RULE LXXXI.

Procedure in punishment of District Government Pleaders.

the punishment should be removal, shall submit the case for the orders of the Local Government.

Whenever the Legal Remembrancer shall recommend under Rule LXX, the punishment of any Government Pleader, the Board of Revenue shall, when they determine on any punishment short of removal from office, pass final orders, and, where they consider that

RULE LXXXII.

The Board of Revenue is empowered to sanction the disbursement of all sums, to any amount, on account of suits or claims compromised.

GENERAL RULES.

RULE LXXXIII.

Liability of public officer for order passed officially.

Every public officer is liable to be left individually to defend a suit brought against him in his official capacity.

RULE LXXXIV.

Cl. 1. These Rules shall be considered applicable to all suits connected with the Opium Agents.

Opium Department, with these exceptions, that the Opium Agents shall correspond with the Legal Remembrancer direct,

and that the Legal Remembrancer shall report to the Board of Revenue and be guided by its orders in all such suits.

Cl. 2. These Rules shall also be applicable to all suits belonging to the Courts of Wards with these exceptions, *viz*:—that in the preparation of Pleadings, where the issue is on a matter of fact only, the Collector need not refer the pleadings for the sanction of the Commissioner and the Legal Remembrancer: that in the preparation of such pleadings, and as to the appointment of an associate Pleader, the Collector shall consult the Managers of the Wards' estates and attend to any reasonable wishes on their part, taking the orders of the Commissioner and of the Legal Remembrancer: and that, instead of the mere authority to appear, given to the Government Pleader under Rule XXXIII, the Collector shall execute a Vakulatnama, on the usual Stamp paper.

RULE LXXXV.

All appeals to the Privy Council in England, in cases in which the Court of Wards is concerned, require the sanction of the Board of Revenue. All other such appeals, in which the Government is concerned, require the sanction of the Local Government; such sanction to be obtained by the Legal Remembrancer through the Board of Revenue.

RULE LXXXVI.

Where, in any District, the Chief Executive officer, whatever may be his designation, may also be the Judicial officer through whose Court all cases, must pass, Government and Court of Wards cases shall invariably be prepared by any subordinate officer, such as an assistant, to whom the chief officer may entrust such preparation, care only being taken that the officer who prepares does not adjudicate in any case.

RULE LXXXVII.

In suits in which the Government interests are concerned, the Government is Guarantee of costs invariably to prosecute its own claims, on its own account, from third parties forbidden, without reference to the interests of others, and guarantees of costs from third parties are not to be accepted.

RULE LXXXVIII.

In Non-Regulation districts, where the Head of the District exercises both Revenue and Judicial powers, the Assistant to the Principal District Officer must, in communication with the District Pleader, where there is such an Officer, or where there is not, with a Pleader selected from the Local Courts, prepare the pleadings in all Government suits, and send them to the Superintendent and Remembrancer of Legal Affairs, through the Commissioner, for orders and instructions, care only being taken that no case is made over to the Assistant for trial, which he has previously taken part in preparing.

APPENDIX.

A.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|------------------|--|--|---|--|--|---|---|--|
| Date of Summons. | Date of receipt of Summons by the Govt. Pleader. | Date of receipt of Summons by the Collector. | Date of despatch of papers to the Govt. Pleader under Rules XXVII and XXIX. | Date of receipt back of Papers from the Govt. Pleader under Rule II. | Date of despatch of Papers to the Commissioner under Rules XXVII and XXXI. | List of Papers sent to the Commissioner as by Column 6. | Date fixed for the hearing of any suit. | Date to which extension has been applied for under Rule XXXIV. |
| | | | | | | | | |

B.

REGISTER of Sums decreed in favor of Government for the month of

| No. of Case. | Court. | Parties to suit. | Date of Decree. | Amount decreed with costs and damages. | REMARKS. |
|--------------|--------|------------------|-----------------|--|----------|
| | | | | | |

C.

DETAILED STATEMENT of Outstanding Decrees of Civil Suits passed in favor of Government for the Quarter of 18

| District. | No. of case. | Court. | Parties to suit. | Date of decree. | Date of execution. | TOTAL AMOUNT. | | | Realized in preceding quarter. | REALIZED IN THE PRESENT QUARTER. | | | Total realized. | Outstanding on the | Remitted by the Board or other competent authority. | REMARKS. |
|-----------|--------------|--------|------------------|-----------------|--------------------|----------------------------------|--|--------|--------------------------------|----------------------------------|--|--|-----------------|--------------------|---|----------|
| | | | | | | Decreed in favor of Govern-ment. | Costs incurred for recovery of the amount decreed. | Total. | | | | | | | | |
| | | | | | | | | | | | | | | | | |

MEMORANDUM.

Amount credited under the head of "Law Charges" in the Treasury Account, as per this Statement ...
Credited in the Treasury Account under other heads as follows:—

| | | | | |
|-----------------|-----|-----|-----|-----|
| Land Revenue | ... | ... | ... | ... |
| Sayer Revenue | ... | ... | ... | ... |
| Profit and Loss | ... | ... | ... | ... |
| Deposits | ... | ... | ... | ... |
| Interest | ... | ... | ... | ... |

Total ...

N. B.—This Statement should include not only the cases decided wholly or in part in favor of Government, whether execution has been taken out or not, but all decrees of outstanding in which the sums decreed have not been realized or remitted. The Column of Remarks must shew in detail, and with dates, every step taken in the quarter towards realisation and if possible the result of each step. Where there are no unexecuted decrees pending, the Statement should be submitted blank.

D.

STATEMENT showing the Amount expended in litigation, as contrasted with the sums actually realized by Government under Decrees of Court in Zillah from 1st May 18 to 30th April 18

| Nature of Receipts. | | | | Nature of Disbursements. | | | |
|--|-----|--|--|---|-----|--|--|
| Sums awarded in favor of Government in Regular Suits. | | | | Amount, including costs, awarded against Government in Regular Suits | | | |
| Costs awarded in favor of Government, whether in actions for or against Government | | | | Amount expended in prosecution of suits in Court | | | |
| Costs in Privy Council appeals realized | | | | Amount expended in defence of ditto | | | |
| Costs in Pauper Suits realized, (exclusive of stamp fees) | | | | Amount advanced in Privy Council appeals | | | |
| Costs in all other cases realized. | | | | Ditto in Pauper Suits (exclusive of stamp fees) | | | |
| All sums otherwise realized in Judicial Proceedings | | | | Miscellaneous disbursements on account of Judicial Proceedings other than those above adverted to | | | |
| Total | ... | | | Total | ... | | |

E.

ABSTRACT STATEMENT of Outstanding Decrees passed in favor of Government in the District for the year 18

| | TOTAL AMOUNT. | | | Realized during the year 18 | Balance. | Deduct remitted by Revenue Board or other authority. | Net balance outstanding on the 1st May 18 | REMARKS. |
|-----------|-------------------------------|--|--------|-----------------------------|----------|--|---|----------|
| | Outstanding on the 1st May 18 | Awarded in favor of Govt. from 1st May 18 to 30th May 18 | Total. | | | | | |
| Principal | ... | | | | | | | |
| Interest | ... | | | | | | | |
| Costs | ... | | | | | | | |
| Total | ... | | | | | | | |

F.

STATEMENT of original and appeal cases whether of the Court of Wards or of Government, pending or decided in the Civil Courts of the District of from the to the 18

| 1 | 2 | 3 | 4 | 5 |
|---------------------|-----------------------|--|-----------------------------|--|
| Number of the Case. | Names of the Parties. | Whether a Government or a Court of Wards Case. | Subject matter of the Case. | Remarks shewing whether the case is pending or has been decided, and, if the latter, on what date. |
| | | | | |

N. B.—This return is to be made half yearly and is to be despatched so as to reach the Office of the Legal Remembrancer not later than 30 days subsequent to the last day of the half year to which the return relates.

G.

STATEMENT of all cases, whether original or appeal, instituted and decided in the Civil Courts of the District of during the year ending 30th April, 18

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | | 9. |
|---|---------------------|-----------------------|--------------------|--------------------------|-------------------------|----------------------------|----------------------|----------------|--------------------------|
| Name of the Civil Court in which heard. | Number of the Case. | Names of the Parties. | Value of the Suit. | Substance of the Plaint. | Substance of the Reply. | Substance of the Decision. | PARTICULAR OF COSTS. | | Whether appealed or not. |
| | | | | | | | Due to Govt. | Due from Govt. | |
| | | | | | | | | | |

N. B.—This Statement must be sent to the Legal Remembrancer so as to reach him not later than the 15th of the month of May next ensuing after the close of the year.

DIRECTIONS FOR THE PREPARATION OF PERIODICAL RETURNS,*

BY THE BOARD OF REVENUE, L. P.

I. All Periodical Returns are to be drawn up in forms approved by the Board, and numbered and registered in their Office and in the Office of the Superintendent of the Allipore Jail Press. The same form should be used by both Collectors and Commissioners, except when a different form is specially prescribed.

II. Indents should be addressed to the Superintendent of the Jail Press under cover to the Superintendent of Stationery. The Superintendent of the Press is prohibited from complying with indents made by the Heads of Offices for forms differing either in size or contents from those approved by the Board; but he will at once comply with indents for approved forms.

III. All Periodical Returns are to be docketed and dispatched without a letter, except the following, and those which are prescribed as accompaniments to the Annual Revenue Report :—

Annual Statement of Wards' Estates.

Do. Do Attached Estates.

IV. Blank Returns are not to be forwarded. A list of such Returns as are not forwarded because blank, must be furnished for the information of the office to which they are due.

V. All Periodical Returns intended for the Board must be subjected to a close and careful inspection in the Commissioner's Office and countersigned by the Head Assistant in the Commissioner's Office before being submitted to the Board. The Commissioner's Resolutions on the Returns should show that this duty has been duly attended to.

VI. The entries in each Statement must be numbered in regular sequence with a view to facility of reference.

VII. A list of the Periodical Returns to be made to the Commissioners and the Board, with the dates on which they are due, is appended, with the forms in which they should be submitted, together with ample directions for their preparation.

LIST OF PERIODICAL RETURNS.

COMMISSIONERS TO BOARD.

Monthly.

- | | |
|--|-------------------------------|
| 1. Abstract of Commissioner's Proceedings. | 10 days after close of month. |
| 2. Abstract Statement of Cases under Act X of 1859, and Bengal Act VI of 1862. | } 20th of following month. |
| 3. Detailed Statement of Cases under Act X of 1859, and Bengal Act VI of 1862. | |
| 4. Abstract Statement of Appeal Cases under Act X of 1859. | |

Quarterly.

- | | |
|---|--|
| 5. Statement of progress in taking lands for public purposes. | 5 days after close of quarter. |
| 6. Statement of Partition Establishments under Act XI of 1838, authorized by Commissioner | } 15 days after ditto. |
| 7. Statement of Fines realized under Act XX of 1848. | |
| 8. Statement of Commissioner's Business | |
| 9. Statement of Collector's Business | |
| 10. Statement of Abatements of Revenue and removals of Estates | |
| 11. Statement shewing the working of Bengal Act VI of 1862 | } With Collector's Business Statement. |

Half-yearly.

Statement of Pending Partitions (last half-year), ... In June.

* This Manual does not contain the form and Registers to be kept up in the Excise Department, which will be found attached to the Excise Manual.

Annual.

- | | | |
|--|---|----------|
| 12. Statement of irrecoverable Land Revenue Balances for remission | } | In June. |
| 13. Statement of Estates of disqualified landholders | | |
| 14. Explanatory Statement of ditto | | |
| 15. Receipts and Disbursements of ditto | | |
| 16. Statement of Estates under Attachment | | |
| REPORT ON LAND REVENUE ADMINISTRATION | | |
| 17. Statement of Estates the property of Government | } | |
| 18. Statement of Settlements confirmed by Commissioners | | |
| 19. Statement of Sales for arrears under Act XI of 1859. | | |
| 20. Statement of Sales of rights and interests under Act XI of 1859 | | |
| 21. Statement of Estates exempted from Sale | | |
| 22. Statement of Estates forfeited and regained | | |

COLLECTORS TO COMMISSIONERS.

Monthly.

- | | | |
|---|---|----------------------------|
| Abstract Statement of Cases under Act X of 1859, and Bengal Act VI of 1862 | } | On 7th of following month. |
| Detailed Statement of Cases under Act X of 1859, and Bengal Act VI of 1862 | | |
| Abstract Statement of Appeal Cases under Act X of 1859. | | |
| Statement of Prisoners confined by Collectors and their subordinates, and of Prisoners confined in the Civil Jail by Courts other than those of Collectors, at the instance of Government. | | |

Quarterly.

- | | | |
|--|--------------------------------|---|
| Statement of progress in taking land for public purposes. | 5 days after close of quarter. | |
| 23. Statement of Prisoners confined by Collectors and their subordinates, and of Prisoners confined in the Civil Jail by Courts other than those of Collectors, at the instance of Government | } | 10 days after ditto. |
| Statement of Fines realized under Act XX of 1848 | | |
| Statement of Settlements confirmed by Collectors | | |
| Statement of Collector's Business | | |
| Statement of Sales for arrears under Act XI of 1859 | | |
| Statement of Sales of rights and interests under Act XI of 1859 | | |
| Statement of Estates exempted from Sale | | |
| Statement of Estates forfeited and regained | | |
| Statement of Abatements of Revenue and removals of Estates | } | At the same time with Collector's Business Statement. |
| Statement shewing the working of Bengal Act VI of 1862 | | |

Half-yearly.

- | | |
|---|---------------------------------------|
| 24. Statement of Pending Partitions. | ... 20 days after close of half-year. |
|---|---------------------------------------|

Annual.

- | | | |
|--|---|---------|
| Statement of irrecoverable Land Revenue Balances for remission | } | In May. |
| Statement of Estates of disqualified landholders, with explanatory Statements and Receipts and Disbursements. | | |
| Statement of Estates under Attachment | | |
| Report on Land Revenue Administration | | |
| Statement of Estates the property of Government | | |
| Statement of Sales for arrears under Act XI of 1859 | | |
| Statement of Sales of rights and interests under Act XI of 1859 | | |
| Statement of Estates exempted from Sale | | |
| Statement of Estates forfeited and regained | } | |
| 25. Statement of Securities | | |

APPENDIX.

1. The Monthly Abstract of a Commissioner's Proceedings must embrace, within one series of numbers, the correspondence with all the Districts of his Division. The Return should be submitted to the Board of Revenue without an accompanying letter, the Uncovenanted Assistant being held specially responsible for its accurate preparation and punctual dispatch.
2. The correspondence of each District must be separately entered and arranged for all departments in order of date.

3. The names of the Collectors in charge of the several Districts of the Division should be noted in the Abstract immediately below the names of the Districts. If any other Officer than the one signing the Abstract has been in charge of the Commissioner's Office during the month or any part of it, to which the Abstract relates, this circumstance is to be noted at foot of the Abstract.

4. The following descriptions of Cases should be excluded from the Abstract :—

All Periodical Returns and Contingent Bills.

All letters communicating the orders of the Board or of Government.

All letters returning or calling for papers.

Notices of giving over and receiving charge of Offices.

Applications for sanction to petty disbursements.

Correspondence connected with Law Suits.

Correspondence connected with Revenue Surveys.

Correspondence on subjects which, from their nature, must come before the Board.

All Reminders and letters of mere form.

5. The Assistant must exercise his discretion in selecting letters for entry in the abstract, or, if necessary, the Commissioner should indicate, by some mark, the papers which are to be entered.

6. The first and last columns are for numbering the entries consecutively. The right hand side of the page is for the Commissioner's letters, the left hand side for those of Collectors or other parties corresponding with him. In cases, in which a portion of the correspondence has been already entered in a previous Abstract, reference should always be made to the number of entry in such Abstract.

7. The second and third columns should give the number and date, with a brief abstract of the subject of the letter received or dispatched. If the reference be replied to by a Vernacular proceeding, the date and purport of it should be entered as in the case of a letter. If the reference required no orders, a note to that effect should be made.

8. Cases are not to be brought into the Abstract until they have been temporarily or finally disposed of. Calls for further information are not to be regarded as temporarily disposing of a question, but the indication of a particular course to be pursued, with a further report hereafter, is to be so regarded.

9. Letters conveying or implying censure or praise of subordinate Officers, in matters of importance, should be entered at the end of the Abstracts separately.

Abstract Statement of cases under Act X of 1859, and Bengal Act VI. of 1862.

Form No. 2.

Detailed Statement of cases under Act X of 1859, and Bengal Act VI of 1862.

Form No. 3.

Abstract statement of appeal cases under Act X. of 1859. Form No. 4.

10. These forms to be submitted in the first instance to Commissioners in duplicate on the 7th of the following month at latest. On the back of Statement No. 3, a Memo. to be given by Collector in the following form.

Memo. of available agency and detail of state of files.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
|--------------------|---|----------------------------|---|-------------------------------|--------|--------------|------------|---|----------|
| NAMES OF OFFICERS. | Designation, whether Collector, Assistant, Deputy Collector, or Moonsiff. | Place where Court is held. | No. of cases before each Officer pending at close of preceding month. | Number brought on this month. | Total. | Disposed of. | Remaining. | Number of cases more than 2 months old. | REMARKS. |
| | | | | | | | | | |

Commissioners to record Resolutions on each Statement as received, copies of which will be communicated to District Officers at once.

Commissioners will cause the District Returns to be abstracted in their own Office in the forms 2, 3, and 4, so as to shew Divisional results. These Abstracts to be dispatched to the Board on 20th of each month with the Commissioner's own remarks, accompanied by the duplicates of the District Returns, bearing on them the Commissioner's Resolutions.

Punctuality in submitting the District Returns should be insisted upon and close supervision exercised by Commissioners over the state of the files and the agency available. Whenever the Returns of any Officer are received too late for incorporation in the Divisional Abstracts, the wanting Returns must follow on receipt, with an explanation of delay from the Officer concerned, of which due notice will be taken by the Board.

Statement of Progress in taking lands for public purposes.

Form No. 5.

Statement of Partition Establishments under Act XI of 1838, authorized by the Commissioner.

Form No. 6.

11. Requires no remarks.

12. Column 4 should show the area by survey, or, if the District has not been surveyed, the estimated area.

Column 11 should state succinctly, whether the object of the Partition is the separation of specific land or lands, or of shares, with mention of the number of the estates or shares to be separated off.

Statement of Fines realized by Collectors and Superintendents of Survey and their Deputies under Act XX of 1843.

Form No. 7.

Column 4.—The entry in this column should be short, but clear.

Column 5.—In every case, in which the Commissioner's sanction is necessary before a call can be made and Fine imposed for non-compliance, an entry should be made in this column.

Columns 8 and 9.—The entries in these columns will generally be the same, as it is prescribed that, in every practicable case, the report should be made on the same day on which a Fine is imposed.

Column 14.—When the amount of Fine levied, as shewn in column 13, is less than the amount calculated for the number of days given in column 11, the reason should be stated.

The same Form should be used for the Collector's return.

Statement of Commissioner's Business.

Form No. 8.

Statement of Collector's Business.

Form No. 9.

The numbers in column 8 of the same headings added together will tally with the total "pending" column 12 of the Memorandum.

The figures in columns 7 and 8 of heading 4, Part I, will agree respectively with the total "disposed of" (column 7) and "pending" (column 8) in Memorandum No. 3, Part II.

The figures in columns 7 and 8 against heading 12, Part I, will correspond with the total "disposed of" (column 6) and "pending" (column 7) respectively in Memorandum No. 6, Part II.

Heading No. 15, Part I, is intended only for Miscellaneous Cases arising out of the Income Tax Laws, such as complaints of double assessment, &c. The assessments will not appear as cases in this Statement.

MEMORANDUM No. 1.—*Part II.*—This Memorandum will shew the names of the Collector and every Officer subordinate to him, whether they have disposed of Revenue work or not.

Explanation should always be given in every Return, which shews little or no revenue work to have been done by an Assistant or Deputy Collector. Should the quantity performed by any single Officer appear to be disproportionately large, the reason should be stated.

MEMORANDUM No. 7.—*Part II.*—Where a large number of the decisions of a Deputy Collector have been reversed in appeal, a short account of the reasons should be given by the Collector in the column of remarks, the object being to enable the Commissioner and Board to judge whether the proceedings of the deciding Officer indicate want of judgment or of care on his part.

Settlement and Partition Cases should be reckoned by Estates and in order that the same case be not counted twice, a case reported for confirmation of superior authority, is not to be classed as disposed of till the receipt of the confirming order. To shew the actual state of things, however, the number of cases reported and awaiting confirmation may be mentioned in the column of remarks.

Explanation should be given, when the number of Cases brought over in the body of the Return, Part I, and in the corresponding Memorandum, Part II, does not correspond with the number of pending cases in the body and Memorandum of the previous quarter's Return.

Statement of Abatements of Revenue and Removals of Estates from Towjih, Form No. 10.

The column of remarks should contain a short but clear statement of the causes, which render the Abatement of Revenue or Removal from the Towjih necessary. In cases of diluvion, the area diluviated should invariably be stated, as also, in case of a temporarily settled Estate, whether Abatement of Revenue on account of diluvion was stipulated for in the Kabulyat.

Estates redeemed under Government Order, No. 363, dated 12th May, 1854, should be included with their Government Revenue, in this Statement, the amount of redemption money paid for them being noted in the column of remarks.

Sanction for the refund of Collections or payment of Law Charges, in connection with cases of Abatement of Revenue must be separately applied for. A reference to the remarks in the Statement will generally be sufficient to show the grounds of the application.

Statement showing working of Bengal Act VI of 1862.

Form No. 11.

or at all events within a week after the dispatch thereof.

Return of Remissions of Irrecoverable Balances of Revenue.

Form No. 12.

Column 5 should simply state, whether a balance is "nominal" or "irrecoverable," without any further explanation.

Column 6 should state fully but succinctly, the circumstances under which the balance accrued, whether proper measures were taken to recover it, and whether the party from whom it is due, is absolutely unable to liquidate it.

13. Reports by Collector of Fines imposed need be submitted to the Commissioner only. It is required by the Law that realizations of Fines imposed under its provisions should be reported to Government. Hence the necessity of Commissioners making this return.

14. Heading A should embrace all letters of all sorts.

15. The numbers entered in column 7, opposite headings 3 and 22, Part I, when added together will tally with the total "disposed of" under headings 1 to 15, column 11 in Part II, Memorandum 2; similarly the numbers in column 8 of the same headings added together will tally with the total "pending" column 12 of the Memorandum.

16. The nature of the Settlement under which an Estate may be held, whether permanent or temporary, should invariably be stated.

17. No particular remarks required. The Statement explains itself. The Statement must be dispatched by Collectors and Commissioners respectively simultaneously with the Collector's Business Statements,

18. This return is intended to provide for the disposal of all irrecoverable Balances of Revenue, and no separate reports need be submitted.

Statement of Estates of
Disqualified Landholders.
Statement explanatory of
Ditto.
Receipts and Disbursements
of Ditto.
Forms Nos. 13, 14, 15.

19. Column 2. Age to be taken as at the close of the year for which the Return is made.

Column 3. First, revenue-paying Estates, with their respective Government Revenue should be shewn separately; then, particulars of rent-free and subordinate tenures, and of houses, gardens, &c., yielding income.

Columns 5, 6, 7, 12, 13, 14. Should an Estate come under the Court of Wards in the course of the year, the full Revenue, for the year is not to be shewn in these columns, but only so much of it as may be due at the time and may fall due to the end of the year. So also, when an Estate is released before the close of the year, the revenue instalments, which have fallen due up to the time of release, should be shewn, and not fractional calculations to the very date of release.

Columns 19, 20, 21. The Mofussil demand of every property, whether paying revenue to Government or not, is to be shewn in these columns. In those cases, occasionally occurring, in which owing to the property having very recently come under the Court of Wards, there has not been time for detailed enquiry into assets, the amount collected, if any, may be taken as the demand *pro tempore*, subject of course to adjustment in the account of the following year.

Column 11. The last instalment in permanently settled Estates is not realizable under the Law, till the fixed date which falls in the following official year; but when a Ward of Court has sufficient funds at his credit, there is no objection to the Government Revenue being liquidated therefrom, in accordance with a practice of some Zemindars, who prefer paying the instalment in advance and before the due date.

The first Statement (No. 13) is to be submitted by Collectors to Commissioners, and a Divisional Statement drawn up in the Commissioner's Office for submission to the Board.

Explanations in the Form of Statements No. 14 to be submitted by Collectors to Commissioners. In the Commissioner's Statement to the Board the explanations of each Collector may be given; the Commissioner's remarks being annexed in the proper column.

Statement No. 15 is to be submitted by Collectors to Commissioners in duplicate; columns 17 and 18 being left blank in one copy; in these the Commissioner will fill in his own remarks, and submit them to the Board. To facilitate the preparation of this Statement, Collectors should keep a Ledger for each Ward's Estate, having in it as many heads of classification as are shown in this Statement. If each item, as expended, be posted in this Ledger, it will merely be necessary to add them up for entry into this Statement.

It is expected that the present Forms, if carefully filled up, will leave little for Commissioners to remark upon. The Returns need not be accompanied with a letter, unless the Commissioner wishes to add any observations.

20. See Remarks in previous paragraph which are mostly applicable to this form.

Statement of Attached Es-
tates.

Form No. 16.

Column 5 and 7.—When only a portion of a property is ordered to be attached, the Revenue payable by the entire property is nevertheless to be shewn in column 5, the proportion belonging to the attached share being given in column 7. See also the preceding paragraph (column 3.)

Column 14. It is to be distinctly understood that any so called remissions of Mofussil balances in attached Estates are merely for convenience in keeping the accounts. The balances being the property of the proprietors of the Estates, such remissions will not in any way affect their right to collect such balances if they can, on regaining possession of their Estates. A list of all such remitted balances, with the names of the defaulters, and the tenure on which the balance accrued, must be kept for delivery to the proprietors when the Estate is made over to them.

Column 19 should include any extra establishments as well as commission drawn by a Manager General.

A copy of Commissioner's Resolution should accompany the Return.

21. Give at the commencement, a memorandum of the dates of the several District Reports, and Revenue Administration before proceeding to comment on the several Statements, give a memorandum of the dates of Government orders sanctioning the Remissions noted in the Remission Column of the Land Revenue Statement appended to the Board's printed reports, explaining discrepancies (if any) in the amount remitted, and stating generally the cause of remission. After this divide the net balance outstanding at the close of the year, as follows:—

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|-----------|---|---|---|----------------------|-------------------------------|---|--|
| DISTRICT. | Net balance, Current and Arrear outstanding at the close of the year. | Suspended, doubtful, and irrecoverable. | Not realizable by any process till after close of the year. | To all unrealizable. | Remaining realizable balance. | Percentage of realizable balance to total demand of the year minus unrealizable portion shewn in column 5; that is, percentage of col. 6 to difference between col. 5 & the total demand of the year. | Similar percentage for the preceding year. |
| | | | | | | | |

The remaining realizable balance (Column 6) should be explained in the Report.

22. For those Districts, in which there are "Police," "Thanadari," and "Miscellaneous or Sayer Revenue" Demands, a Memorandum of balances is to be given, similar to that for "Land Revenue," and accompanied by similar explanations.

23. Give a Memo. shewing the redemptions effected under Govt. Order, 30th June, 1852, No. 688, and 12th May, 1854, No. 363, in the following form.

| Districts. | Redeemed in year of report. | | | Total redeemed to end of year of report. | | | Estates capable of redemption but not yet redeemed. | | Remarks explanatory of the causes which deter proprietors from redeeming as far as can be known |
|------------|-----------------------------|---------------|-----------------|--|---------------|-----------------|---|---------------|---|
| | No. | Sudder jumma. | Price realized. | No. | Sudder jumma. | Price realized. | No. | Sudder jumma. | |
| | | | | | | | | | |

24. Then will follow the Statement of Estates the property of Government, to be prepared in accordance with the directions appertaining to that Statement.

25. Whenever any large Estates are settled, and in Districts, in which considerable settlement work occurs every year, as in some of the Non-Regulation Districts, the subject should be specially noticed.

26. After this should follow a memo. shewing the number of Prisoners in confinement during the year for Government demands only, the number released during the year, and the number in confinement at its close, distinguishing those belonging to the year from those belonging to the previous year.

27. The state of the resumption files must be shewn in the following form.

| 1. DISTRICTS. | 2. Remaining from last year. | 3. Instituted this year. | 4. Total. | Disposed of. | | | | | | |
|------------------|---------------------------------|-----------------------------|--------------|---------------------------------------|--------------------------|--|--------------------------|-------------------|---------------------------|--------------------------------------|
| | | | | 5. Decided in favor of Government. | 6. Estimated Revenue. | 7. Decided in favor of individuals. | 8. Estimated Revenue. | 9. Struck off. | 10. Total disposed of. | 11. Pending at close of the year. |
| | | | | | | | | | | |

28. The annual Report should also describe the progress of Tea cultivation and what has been done in those Districts in which waste lands are situated in regard to sale and commutation to rent-free. The following forms will embody the main particulars under these heads.

Grants made under the old Rules.

| 1. DISTRICTS. | 2. Number of Grants. | IN YEAR OF REPORT. | | | TOTAL TO END OF YEAR OF REPORT. | | | |
|------------------|-------------------------|----------------------|------------------------|---------------------------------|---------------------------------|----------------------|------------------------|---------------------------------|
| | | 3. Area in acres. | 4. Present Revenue. | 5. Eventual maximum Revenue. | 6. No. of Grants. | 7. Area in acres. | 8. Present Revenue. | 9. Eventual maximum Revenue. |
| | | | | | | | | |

Grants sold under present Waste Land Rules.

| 1. DISTRICTS. | 2. No. of Grants sold. | IN YEAR OF REPORT. | | | TOTAL TO END OF YEAR OF REPORT. | | | |
|------------------|---------------------------|----------------------|---------------------|------------------------|---------------------------------|----------------------|---------------------|------------------------|
| | | 3. Area in acres. | 4. Amount price. | 5. Amount realized. | 6. No. of grants sold. | 7. Area in acres. | 8. Amount price. | 9. Amount realized. |
| | | | | | | | | |

Commutations to Rent-free effected.

| 1. | 2. | IN YEAR OF REPORT. | | | | UP TO END OF YEAR OF REPORT. | | | |
|------------|-------------------|--------------------|---|-----------------------|--------------|------------------------------|----------------|---|-----------------------|
| | | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
| DISTRICTS. | Number of Grants. | Area in acres. | Amount of Revenue prior to commutation. | Price of commutation. | Amount paid. | No. of Grants. | Area in acres. | Amount of Revenue prior to commutation. | Price of commutation. |
| | | | | | | | | | |

29. Then will follow a Statement of Rent Suits shewing in detail of the several descriptions of cases mentioned in Memo. 2 of the Collector's Business Statement, the number brought forward from the previous year, the number instituted and disposed of during the year, and the number pending at its close, with explanations of cases pending more than 2 months.

After this a Statement of Execution of Decrees should be given in the following form.

| DISTRICTS. | Unexecuted at close of previous year. | Added this year. | Total. | Disposed of. | Pending. | | | |
|------------|---------------------------------------|------------------|--------|--------------|---------------------|---------------------|---------------------|--------|
| | | | | | More than 6 months. | More than 3 months. | Less than 3 months. | Total. |
| | | | | | | | | |

And of applications for Sale of Distrainted property to Civil Court Amcens or other officers under the Act in the following form.

| DISTRICT. | Remaining from last year. | Received this year. | Total. | Disposed of. | | | |
|-----------|---------------------------|---------------------|--------|---------------------------|---------------------|-----------------|------------|
| | | | | Compromised or withdrawn. | Terminated in sale. | Security given. | Remaining. |
| | | | | | | | |

30. In commenting on the Business Statement of Collectors, preface the remarks with a Memorandum in the following form.

| DISTRICT. | Names of Officers, attached to the District during the year. | Their designation, whether Collector, Officiating Collector, Assistant or Deputy Collector. | From what date to what date employed. |
|-----------|--|---|---------------------------------------|
| | | | |

31. Visits paid by Collectors to the interior should form the subject of a special paragraph preceded by an abstract of information in the following form.

| DISTRICT. | Name of Officers. | Part of District visited. | Time spent at each Station. | Time occupied in visits. |
|-----------|-------------------|---------------------------|-----------------------------|--------------------------|
| | | | | |

And the same with regard to the tours of Commissioners, *mutatis mutandis*.

32. Explanation is to be given of the manner in which each Officer has been employed, with the opinions entertained of each by their respective superiors in parallel columns. Should a Collector, who has been in charge of a District for a great part of the year, and, especially, the working season, have been removed to some other appointment towards the close of the year or before the local Report has been submitted, the Commissioner must be careful to obtain from him a Memo. of his opinion of the character and qualifications of his subordinates, Covenanted and Uncovenanted, to be made use of in his Annual Report to the Board. So also, a Commissioner, quitting his Division before having submitted his Annual Report, should leave a Memo., with his successor, of his opinion of the Collectors and other Officers, subordinate to him. It is not sufficient for controlling Officers to state, as they often do, that their predecessors left no Memo. regarding the conduct and qualifications of their subordinates; but it is the duty of the Heads of Offices to see that such a Memo. is recorded before the departure of their predecessors, and to call for it, should none have been recorded. The sentiments of the Supreme Government on this subject are expressed in the extract given in the margin.

33. The state of the Official Libraries must also be noticed.

34. A Statement of expenses, incurred in measurements, in the following form, is to accompany the Report, with explanation when the expense exceeds Rs. 2 per 100 Begahs, or Rs. 6 per 100 Acres.

| DISTRICT. | Name of settling Officer. | Number of Amins. | Area measured. | Expenses. | Average per 100 acres. | REMARKS. |
|-----------|---------------------------|------------------|----------------|-----------|------------------------|----------|
| | | | | | | |

35. Special mention should be made in this Report of the result of the operation of the Government Order, circulated by the Board on the 8th November, 1859, for farming Fisheries in Navigable Rivers.

| District. | Number of blocks settled to close of the year from the beginning. | Amount of Revenue. | No. of suits instituted for the resumption of fisheries not connected with blocks already settled as shewn in column 1. | Decided in favor of Government. | Decided in favor of Individuals. | Pending. | REMARKS. |
|-----------|---|--------------------|---|---------------------------------|----------------------------------|----------|----------|
| | | | | Number. | Number. | | |
| | | | | | | | |

36. Mention should also be made of the amount realized and expended, and of the cause of expenditure, on account of the Commissioner's Revenue Record Fund.

Statement of Government Estate. Form No. 17.

37. All Estates whatever, the property of Government up to the date on which the Return closes, are to be included.

Column 5 will comprise all new acquisitions within the year, otherwise than by purchase; the nature of these acquisitions to be shown thus.

| | District A. | District B. | District C. | Total. |
|---------------------------------------|-------------|-------------|-------------|--------|
| Escheats | | | | |
| Resumptions | | | | |
| Traced by Survey or local enquiry ... | | | | |
| By Sub-division of Estates ... | | | | |
| Transferred from other Districts ... | | | | |
| Total | | | | |

Any other appropriate descriptive headings may be added, if necessary. And observe that transfers from other Districts ought to be balanced by corresponding deductions under those Districts. If the Districts are all in the same Division, the transfers will exactly balance each other, if, in different Divisions, a Memo. of the names of the Estates, the date of transfer, and the District from which the transfer has been made, should be given to enable the Board to see that the Estates are properly accounted for in the Returns of the Divisions.

Column 8. Give a detail of the removals shown in this column, as follows :—

| | District A. | District B. | District C. | Total. |
|--|----------------|----------------|----------------|--------|
| Transferred to other Districts | | | | |
| Doubled up with other Estates | | | | |
| Relinquished by authority | | | | |
| Sold under orders of Government | | | | |
| Expunged under competent authority as diluviated or untraceable | | | | |
| Total | | | | |

bearing in mind in this case also, that the transfers to other Districts are accounted for under those Districts as a general rule ; when the transfers do not balance each other, the cause of the discrepancy should be explained.

Columns 9 and 11. Farms and other settlements concluded during the year are not to be entered in these columns, unless the leases take effect during the year. Estates, paying no Revenue by reason of being unproductive, or otherwise left unassessed, should not on that account be excluded from the Statement. They should at least be *numbered* with the other Estates belonging to Government.

Columns 10 and 12. When the number in these columns is large in proportion to the whole number of Estates in a District, or, when compared with the previous year, there has been no reduction, the Collector should explain what causes prevented settlement.

Columns 14 to 18 will show the actual demand, according to which the collections are made. If an estate held Khas in the year of Report was formerly leased, and there is any balance due, such balance must follow the estates to the column to which it now belongs.

Columns 16 and 17. If, in any District, there should be a discrepancy between the balance brought forward in these columns, and that shown in the Statement of the previous year, state whether it has been satisfactorily reconciled by the Collector.

Columns 24 and 25. Explain briefly the nature of the remissions.

Column 30. For each District classify the total outstanding balance, as follows :—

| | District A. | District B. | District C. | Total. |
|--------------------------|----------------|----------------|----------------|--------|
| Since realized | | | | |
| Since remitted | | | | |
| Suspended | | | | |
| Doubtful | | | | |
| Irrecoverable | | | | |
| Good and realizable..... | | | | |
| Total | | | | |

And explain shortly, from what cause and under what authority the suspended portion has been suspended ; why the doubtful has not been, and the irrecoverable portion cannot be, realized ; and why the good balance has not been recovered in the interval between the close of the year and the date of the Return.

Columns 31 to 34.—These columns are intended only for such of the estates in column 13 as were acquired by purchase, column 32 showing the revenue derived from those purchased Estates, which have been regularly settled, and column 34 for such as yet are unsettled.

At foot of the Statement give a memo. of charges of collections under Khas management, thus :—

| 1. District. | 2. No. of Estates of which Collections were made by Tehsildars. | 3. Amount col- lected. | 4. Amount ex- pended in col- lections. | 5. Percentage of Column 3 to Column 2. | 6. Explanation when rate exceeds 10 per cent. |
|-----------------|--|------------------------------|---|---|--|
| | | | | | |

And also of number of Estates which have been expunged as diluviated during the year in each District with their aggregate Government Revenue.

38. The three per cent. sanctioned by Government Order No. 1414, dated the 11th June, 1859 from the net collections of Government Estates is to be credited at once to the Fund for the improvement of Government Estates.

The money will be expended, under orders of Government, on the roads in the District in which the Estates from which it is derived are situated, or upon such roads in the neighbourhood, if not actually within the same District, as are likely to benefit the Estates; but, where the local Officers are of opinion that a Government Estate which for any reason is not to be sold, may be materially improved by a reasonable outlay of money, they should submit a special application for an assignment out of the Fund for the improvement of Government Estates.

The total amount credited to the 'Fund for the improvement of Government Estates' in each year must be mentioned in the Annual Report, but the Statement Form may be discontinued.

39. The sale of the proprietary right of Government should be shewn in the following Form :—

| 1 | SOLD IN YEAR OF REPORT. | | | | | TOTAL SOLD TO END OF YEAR OF REPORT. | | | | |
|------------|-------------------------|----------------|------------------------------|------------------|------------------|--------------------------------------|----------------|------------------------------|------------------|------------------|
| | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
| DISTRICTS. | No. of Estates sold. | Area in acres. | Govt. Revenue at which sold. | Mofussil rental. | Amount realized. | No. of Estates sold. | Area in acres. | Govt. Revenue at which sold. | Mofussil rental. | Amount realized. |
| | | | | | | | | | | |

Estates capable of sale and remaining to be sold should be returned in the same form, except that the "amount realized" will be altered to "amount expected by sale." If any estates confiscated on account of rebellion are included amongst the estates sold, a separate memo. of them should be given at foot, comprising the same particulars, with the addition of a column (between 3 and 4) shewing the revenue which the estates bore immediately before confiscation.

Return of Settlements confirmed by Commissioners of Revenue.

From No. 18.

40. Estates temporarily settled, whether for a year or a term of years, under Regulation VII. of 1822, or any other Regulation, and Estates permanently settled, should be brought into this Return.

Column 2.—In this column, Government Estates should be distinguished by each description of Estates being grouped together, District by District, thus :—

Government Estates.

Pergunnah Estates.
" "

Resumed Estates.

Pergunnah Estates.
" "

Column 5.—When a settlement has been concluded on a progressive jumma, the jumma for each year, from the beginning of the settlement till it shall have reached its full amount, should be specified.

Column 6 should show clearly, in the case of resumed estates whether a lease has been granted to a farmer in consequence of the recusancy of the proprietor, or a temporary settlement has been made with the proprietor.

Column 7 should give the number of years for which the settlement has been concluded with a specification of the years, with which it begins and ends.

Column 10 should contain explanations on any point in the body of the Statements, which may require explanation, such as diminution of jumma, delay in the confirmation of Statement, &c.

Statement of sales for arrears under Act XI of 1859.

Form No. 19.

Statement of sales under Act XI of 1859 of rights and interests.

Form No. 20.

Statement of estates exempted from sale.

Form No. 21.

Statement of estates forfeited and regained.

Form No. 22.

41. Returns of Estates, and Rights and Interests, sold, and of Estates exempted from sale, and of Estates forfeited but regained by former proprietors, under Act XI of 1859, will be submitted in these forms. Statement No. 19 is intended for Estates sold for the recovery of their own arrears. Explanation is to be furnished when the number of Estates purchased, whether by Government or individuals, in any one district, is large. When the price is less than twice the amount of the Government Revenue, mention should be made of the supposed cause of the apparent depreciation in the value of the property. When any balance remains unrealized after sale, the reason of such a result is to be stated, and any undue delay in resorting to sale accounted for.

Columns 5 to 8.—The difference between columns 7 and 8 should ordinarily correspond with the difference between columns 5 and 6. When they do not, an explanation should be given in the column of remarks.

Form No. 20 is intended for sales of property consisting of rights and interests in estates for the recovery of demands other than the arrears of the estates themselves. The explanations should be similar to those described for Form No. 19.

Form No. 21 should contain, in the last column, an explanation of the cause of any arrear remaining due from estates, exempted from sale. In general, the payment of all arrears should be made a condition of exemption under the Law.

Columns 4 and 5 of Form No. 22 should tally.—In the event of any discrepancy, it should be explained how it happened that the former proprietors regained possession, while any balance remained due.

This Return is intended to afford the Board the means of exercising a check on the proceedings of Commissioners in the supervision of securities. It should be submitted in the beginning of the year for the year of Report.

43. This statement must comprise all prisoners confined by Collectors and their subordinates, and also prisoners confined in the Civil Jail by other Courts at the instance of Government. It will be prepared separately for each district and submitted to the Commissioner of the Division, who will record his resolutions thereon. So long as a prisoner continues in confinement, whether for a part or the whole of a quarter, his name should appear in this Statement. To this end the Form is divided into two parts, one for "Prisoners in confinement at the close of last quarter" and the other for "Prisoners confined during the quarter."

The same form should be used for the monthly Return.

44. Column 3.—If the Partition have been directed by the Civil Court, the date of the order should be regarded as the date of application. The Returns for the last half year, together with the Commis-
be submitted in original for the Board's perusal.

Column 6 should state whether the partition has been undertaken by order of the Civil Court or at the instance of parties.

45. This Return is intended to afford to Commissioners an opportunity of examining into the sufficiency or otherwise of the Securities of Officers in the Revenue Department, and of directing their supervision

Abstract of the Proceedings of the Commissioner of Revenue for the Division of _____ in the month
of _____ 18 .

| No. of entry. | Abstract of letter. | Abstract of reply. | No. of entry. |
|---------------|---------------------|--------------------|---------------|
| | | | |

Abstract Statement of cases under Act X of 1859, and Bengal Act VI of 1862, shewing the number for disposal, the number disposed of, and the number pending in each District of the Lower Provinces, for the month of 186.

[illegible]

No. 3.

Detailed Statement of Cases under Act X. of 1859 and Bengal Act VI. 1862 showing the description of cases instituted, disposed of, and pending in the Division for the Month of 186 .

[illegible]

No. 4.

Abstract Statement of Appeal Cases under Act X. of 1859, shewing the number for disposal, the number disposed of, and the number pending in each District in the Division for the Month of 186 .

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 1 |
|------------|------------|----------------------------|------------------------|--------|------------------|-----------------------------|-------------------------------|-------------|------------------|--------|----------|------------------------------|----------|
| DIVISIONS. | DISTRICTS. | Remaining from last month. | Instituted this month. | Total. | Order confirmed. | Order reversed or modified. | Remanded for further enquiry. | Struck off. | Appeal rejected. | Total. | Pending. | Pending more than 12 months. | REMARKS. |
| | | | | | | | | | | | | | |

No. 5.

Statement of progress made in appropriating lands required for public purposes during the Quarter ending with

| Division. | District. | Purpose for which the land is required. | Date of receipt of order in Commissioner's Office. | Date of issue of order to Collector. | Abstract of progress within the Quarter and explanation of any delay. |
|-----------|-----------|---|--|--------------------------------------|---|
| | | | | | |

No. 6.

Statement of Partition Establishment under Act XI of 1838 authorized by the Commissioner of the Division during the Quarter of the year 18 .

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. |
|-----------|--|---------------------|---|-------------------------|---|------------------------|---|--|-------------------|--|----------|
| District. | Name of Pergunnah and estate with No. on Townsh. | Government Revenue. | Area by Survey, or if the District has not been surveyed, the estimated area. | Establishment required. | Time which the Partition is expected to occupy. | Probable total charge. | Period at which it is proposed to levy the remuneration of the Ameen. | Proportions in which it is proposed to levy the remuneration of the Ameen. | Date of sanction. | Nature of Partition whether for the separation of specific lands or of shares with mention of the estates or shares to be separated off. | REMARKS. |
| | | | | | | | | | | | |

STATEMENT of Business performed in the Collectorate of _____ during the Quarter ending _____

COMMISSIONER'S RESOLUTION.

| Number of letters written. | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|----------------------------|----------------|------------------------|-------------------------|---|---|---|---------------------|--|---|--|----------|
| 1 | 2 | | | | | | | | | | |
| Letters of mere form. | Other letters. | Number of Bills drawn. | Number of Bills cashed. | No. of Interest payment on Government Promissory Notes. | No. of Pension Certificates discharged. | No. of Malikhana Certificates discharged. | Petitions received. | Proceedings, reports, references, &c., received. | Numbers of new entries made to Register Nos. 48 to 77 presented in the Periodical Returns Series. | No. of Periodical Statements, Returns, and Bills prepared and sent to the different authorities. | REMARKS. |

PART II.
MEMO. 1.

Showing the amount of work done by each Officer during the quarter ending with

| Name and designation of officer. | Where located. | Disposed of. | | | | Pending. | | | | Date of joining the District. |
|----------------------------------|----------------|------------------------------|----------|----------|--------------|------------------------------|----------|----------|--------------|-------------------------------|
| | | Cases which are included in. | | | Grand Total. | Cases which are included in. | | | Grand Total. | |
| | | Total A. | Total B. | Total C. | | Total A. | Total B. | Total C. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Total, | | | | | | | | | |

MEMO. 2.

Detail of Cases under Act X of 1859, and Act VI of 1862, (B. C.) under Headings 3 and 22, Part I.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | Disposed of | | | | 12 |
|-----------|---|---------------------------------------|--------------------------------|-------------------|-----------------------|--------|--------------------|--------------------------|------------------------|--------|---------|
| No. | Description of Cases. | Pending at the close of last Quarter. | Instituted during the Quarter. | Reviews of suits. | Reviews of judgments. | Total. | Decided on merits. | Adjusted or compromised. | Struck off in default. | Total. | Pending |
| 1 | Under Clauses, Sec. 23, suits for delivery of Pottah and Kulolets. | | | | | | | | | | |
| 2 | Under Clause 2, Sec. 23, suits for damages on account of illegal exaction of rent. | | | | | | | | | | |
| 3 | Under Clause 3, Sec. 23, complaints of excessive demand of rent. | | | | | | | | | | |
| 4 | Under Cl. 4, Sec. 23, suits for arrears of rent. | | | | | | | | | | |
| 5 | Under Cl. 5, Sec. 23, suits to eject a ryot or cancel a lease. | | | | | | | | | | |
| 6 | Under Cl. 6, Sec. 23, suits to recover occupancy or possession of land. | | | | | | | | | | |
| 7 | Under Cl. 7, Sec. 23, suits on account of exercise of power of distraint. | | | | | | | | | | |
| 8 | Under Sec. 24, suits against Agents for money, papers, or accounts. | | | | | | | | | | |
| 9 | Under Sec. 25, applications for aid to eject a Ryot, Tenant, or Agent. | | | | | | | | | | |
| 10 | Under Sec. 9 Act VI, 1862 (B. C.) suits respecting measurements. | | | | | | | | | | |
| 11 | Under Sec. 27, Act X, 1859, suits respecting registry of transfer of under-tenures. | | | | | | | | | | |
| 12 | Under Sec. 28, applications to dispossess grantees of rent-free land. | | | | | | | | | | |
| Total ... | | | | | | | | | | | |
| 13 | Notices of enhancement under Sec. 13, Act X of 1859. | | | | | | | | | | |
| 14 | Notices of relinquishment under Sec. 19 of Act X, of 1859. | | | | | | | | | | |
| 15 | Notices of deposit under Sec. 5, Act VI, of 1862, Bengal Code. | | | | | | | | | | |
| 16 | Applications for measurement under Sec. 10, Act VI, of 1862, B. C. | | | | | | | | | | |
| 17 | Cases of resistance of Process under Sec. 147, Act X of 1859. | | | | | | | | | | |
| Total ... | | | | | | | | | | | |

MEMO. 3.

Memorandum of Execution of Decrees under Act X of 1859, under Heading 4 of Part I.

| Remaining from previous Quarter. | Brought on during the Quarter. | Total. | DISPOSED OF. | | | | Pending. | REMARKS. |
|----------------------------------|--------------------------------|--------|--------------------|--------------------------|------------------------|--------|----------|----------|
| | | | Decided on merits. | Adjusted or compromised. | Struck off in default. | Total. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

MEMO. 4.

Showing the operation of the penalty provisions of Act VI of 1862, (B. C.)

| Number of suits for arrears of rent which were decided in favor of Plaintiffs during the Quarter under review on their merits. | Number. | Number of suits in which penalty was imposed on Defendant under Section 4, Act VI of 1862, B. C. | Amount of penalty imposed. |
|--|---------|--|----------------------------|
| | | | |
| Ditto, ditto, ex-parte ... | | | |
| Total ... | | | |
| Number of suits for arrears of rent which were decided in favor of Defendant during the period under review. | Number. | Number of suits in which penalty was imposed on Plaintiffs under Section 3. | Amount of penalty imposed. |
| | | | |
| | | | |

MEMO. 5.

Application to Civil Court Ameen or other Officer for sale of distrained property.

| NUMBER OF APPLICATIONS. | | | 4 | 5 | 6 | 7 | 8 |
|------------------------------|--------------------------------|--------|----------------------------------|----------------------------------|-------------------------------------|---------------------------------|----------|
| 1 | 2 | 3 | | | | | |
| Remaining from last Quarter. | Instituted during the Quarter. | Total. | Number compromised or withdrawn. | Number which terminated in sale. | Number in which security was given. | Number remaining undisposed of. | REMARKS. |
| | | | | | | | |

MEMO. 6.

Detail of Cases under Act XI. of 1859, under Heading 12, Part I.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|-----------|--|---------------------------------------|--------------------------------|--------|--------------|----------|----------|
| | DESCRIPTION OF CASES. | Pending at the close of last Quarter. | Instituted during the Quarter. | Total. | Disposed of. | Pending. | REMARKS. |
| 1 | Application for registry under Section 10 ... | | | | | | |
| 2 | Application for registry under Section 11 ... | | | | | | |
| 3 | Application to make deposit for protection of Estates from sale ... | | | | | | |
| 4 | Application for common registry of Talookdaree and other tenures in Class 3, Sections 37 and 38 ... | | | | | | |
| 5 | Application for special registry of Talookdaree and other tenures in Class 3, Sections 37 and 38 ... | | | | | | |
| 6 | Application for registry of lease of lands described in Class 4, Section 37 ... | | | | | | |
| 7 | Application for special registry of lease of lands described in Class 4, Section 37 ... | | | | | | |
| 8 | Application for special registry of tenures under Class 1, Section 37 ... | | | | | | |
| 9 | Application for special registry of tenures under Class 2, Section 37 ... | | | | | | |
| Total ... | | | | | | | |

MEMO. 7.

Memorandum of Appeals to Collector under Heading 13, Part I.

| 1. | Appeals included in Heading 13, Part I. | | | 5. |
|--|---|----------------------------|-----------------------------|---|
| | 2. | 3. | 4. | |
| Name of Officer against whose order the appeal is preferred. | Number of orders confirmed. | Number of orders modified. | Numbers of orders reversed. | Explanation in any case in which a large proportion of orders have been modified or reversed. |
| | | | | |

MEMO. 8.

Business in the Account and Treasury Offices.

| TREASURY DEPARTMENT. | | | | ACCOUNT DEPARTMENT. | | | |
|----------------------|---------|---------------|---------|------------------------|---------|---------------|---------|
| Cash Transactions. | | | | Transfer Transactions. | | | |
| Receipt. | | Disbursement. | | Receipt. | | Disbursement. | |
| Items. | Amount. | Items. | Amount. | Items. | Amount. | Items. | Amount. |
| | | | | | | | |

MEMO. 9.

Business in the Record Office.

| Number of cases disposed of received. | | | | Number of new entries made in the Register. | | | | Number of copies prepared and issued. | Number of Reports, Returns, &c., furnished by the Record-keeper. | REMARKS. |
|---------------------------------------|----|----|--------|---|---------|---------|---------|---------------------------------------|--|----------|
| A. | B. | C. | Total. | No. 65. | No. 67. | No. 68. | No. 69. | | | |
| | | | | | | | | | | |

MEMO. 10.

Business in the Nazir's Office.

| PROCESSES EXECUTED. | | | | Number of sales made. | Number of local enquiries made. | Number of Reports, Returns, &c., furnished. | REMARKS. |
|----------------------|-----------------------|-------------------------------------|--------|-----------------------|---------------------------------|---|----------|
| Under Act X of 1859. | | Under Sec. 5, Act VI of 1862, B. C. | | | | | |
| Original Suits. | Execution of Decrees. | Miscellaneous. | Total. | | | | |
| | | | | | | | |



Quarter of

STATEMENT shewing the working of Bengal Act VI of 1862, for the quarter
from to 18 .

No. 12.

Statement of Irrecoverable Balances of Revenue recommended for remission for the year 18

No. 13.

DISTRICT

Statement of Demands, Collections, and Balances on Estates and other property of disqualified Landholders, under the jurisdiction of the Court of Wards, during the year 186 -186

[illegible]

No. 14.

Explanations on Statement 13 of the

Division

for the year 186 - 186 .

| EXPLANATIONS. | | | | | | | 8 |
|-------------------|---------------|-----------------------------|---------------------------|---|---|---------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | COMMISSIONER'S RESOLUTION AND REMARKS. |
| NAME OF DISTRICT. | Name of Ward, | Name of Estate or Property. | Of balances in Column 11. | Of balances in Column 18 (if considerable.) | Of remissions of rent allowed in Column 23 (if considerable.) | Of balances in Column 26. | |
| | | | | | | | |

No. 15.

DIVISION

DISTRICT.

Receipts and Disbursements on account of the Estates of disqualified Proprietors under the management of the Court of Wards during the year 186 -186 .

| 1 | 2 | 3 | 4 | 5 | DISBURSEMENTS. | | | | | | | | | | 16 | 17 | 18 |
|-----------|---------------|--|--|--------------------------------|--|--|---|-----------------------|--|--------------------|---|---|--|----------------------|---|---|---|
| | | | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | | | |
| District. | Name of Ward. | Balance in hand as per Column 16 of last year's Statement. | Receipts. | Total sum to be accounted for. | Land Revenue and Rent. | Management of and Collections from Landed Property. | All expenditure in connection with legal proceedings. | Liquidation of debts. | Maintenance of Ward. | Education of Ward. | Investments. | By Ward's share of Establishment in Government Offices. | By Miscellaneous expenses (Important items only to be detailed.) | Total Disbursements. | Balance being difference between Columns 15 and 16. | Collector's or Commissioner's Remarks giving any explanation of the items which may be necessary. | REMARKS ON THE EDUCATION AND PROGRESS OF THE WARDS. |
| Ward A. | | | Collections of Rent as per Column 22 of Statement 13 ... | | Government Revenue as per Column 8, Statement 13 ... | Manager's salary... Establishment and Commission ... | Amount of claims liquidated ... All other expenses | | Salary of Guardian ... Regular allowances for Ward and his family ... Extraordinary allowances for ceremonies and the like ... | | Purchase of Promissory Notes... Purchase of landed property ... Mortgages ... | | | | | | |
| | | | Interest on Promissory Notes ... | | | | | | | | | | | | | | |
| | | | All receipts in connection with legal proceedings ... | | | | | | | | | | | | | | |
| | | | Miscellaneous receipts on all accounts (any considerable items only to be specified) ... | | | | | | | | | | | | | | |
| | | | Total ... | | | | | | | | | | | | | | |
| Ward B. | | | Collections of Rent as per Column 22 of Statement 13 ... | | Government Revenue as per Column 8, Statement 13 ... | Manager's salary... Establishment and Commission ... | Amount of claims liquidated ... All other expenses | | Salary of Guardian ... Regular allowances for Ward and his family ... Extraordinary allowances for ceremonies and the like ... | | Purchase of Promissory Notes... Purchase of landed property ... Mortgages ... | | | | | | |
| | | | Interest on Promissory Notes ... | | | | | | | | | | | | | | |
| | | | All receipts in connection with legal proceedings ... | | | | | | | | | | | | | | |
| | | | Miscellaneous receipts on all accounts (any considerable items only to be specified) ... | | | | | | | | | | | | | | |
| | | | Total ... | | | | | | | | | | | | | | |
| Ward C. | | | Collections of Rent as per Column 22 of Statement 13 ... | | Government Revenue as per Column 8, Statement 13 ... | Manager's salary... Establishment and Commission ... | Amount of claims liquidated ... All other expenses | | Salary of Guardian ... Regular allowances for Ward and his family ... Extraordinary allowances for ceremonies and the like ... | | Purchase of Promissory Notes... Purchase of landed property ... Mortgages ... | | | | | | |
| | | | Interest on Promissory Notes ... | | | | | | | | | | | | | | |
| | | | All receipts in connection with legal proceedings ... | | | | | | | | | | | | | | |
| | | | Miscellaneous receipts on all accounts (any considerable items only to be specified) ... | | | | | | | | | | | | | | |
| | | | Total ... | | | | | | | | | | | | | | |
| Ward D. | | | Collections of Rent as per Column 22 of Statement 13 ... | | Government Revenue as per Column 8, Statement 13 ... | Manager's salary... Establishment and Commission ... | Amount of claims liquidated ... All other expenses | | Salary of Guardian ... Regular allowances for Ward and his family ... Extraordinary allowances for ceremonies and the like ... | | Purchase of Promissory Notes... Purchase of landed property ... Mortgages ... | | | | | | |
| | | | Interest on Promissory Notes ... | | | | | | | | | | | | | | |
| | | | All receipts in connection with legal proceedings ... | | | | | | | | | | | | | | |
| | | | Miscellaneous receipts on all accounts (any considerable items only to be specified) ... | | | | | | | | | | | | | | |
| | | | Total ... | | | | | | | | | | | | | | |
| Ward E. | | | Collections of Rent as per Column 22 of Statement 13 ... | | Government Revenue as per Column 8, Statement 13 ... | Manager's salary... Establishment and Commission ... | Amount of claims liquidated ... All other expenses | | Salary of Guardian ... Regular allowances for Ward and his family ... Extraordinary allowances for ceremonies and the like ... | | Purchase of Promissory Notes... Purchase of landed property ... Mortgages ... | | | | | | |
| | | | Interest on Promissory Notes ... | | | | | | | | | | | | | | |
| | | | All receipts in connection with legal proceedings ... | | | | | | | | | | | | | | |
| | | | Miscellaneous receipts on all accounts (any considerable items only to be specified) ... | | | | | | | | | | | | | | |
| | | | Total ... | | | | | | | | | | | | | | |

MEMO.

Detail of Promissory Notes.

| Name of Ward. | Value of Promissory Notes belonging to the Ward as shown in last year's Statement. | Add purchased as shown in this Statement. | Total. |
|---------------|--|---|--------|
| | | | |

1111

| | | |
|--|---|----|
| | Division. | 1 |
| | District. | 2 |
| | Names of proprietors, and authority ordering attachment with date of order. | 3 |
| | Under what Regulation or Act attached. | 4 |
| | Properties. | 5 |
| | Revenue payable to Government. | 6 |
| | Mode of Management. | 7 |
| | Current. | 8 |
| | Arrear. | 9 |
| | Collections. | 10 |
| | Remissions. | 11 |
| | Current. | 12 |
| | Arrear. | 13 |
| | Current. | 14 |
| | Arrear. | 15 |
| | Total. | 16 |
| | Surplus at credit of proprietors at close of last year. | 17 |
| | Total available assets being the aggregate of columns 12 and 15. | 18 |
| | On account of Government Revenues. | 19 |
| | Expenses of collections. | 20 |
| | Disbursed by order of Court. | 21 |
| | Contingencies if any. | 22 |
| | Total. | 23 |
| | Remarks. | 24 |

Estates, the property of Government, viz. Purchases, Escheats, and Alluvion or Islands, decreed to be the property of the State, their disposition and management in 18

[illegible]

No. 21.

Statement of Estates exempted from Sale Process under Sections 17 and 18, Act XI. of 1859, in the

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|------------|--|---------------------------------------|-------------------------------------|---|---|---|----------|
| Districts. | How exempted. | Number of Estates exempted from Sale. | Government Revenue of such Estates. | Arrears of Revenue from exempted Estates at date of Notification. | Amount collected from exempted Estates to close of quarter. | Arrear still due from exempted Estates at close of quarter. | REMARKS. |
| A. | Under Section 11, Under Section 18, | | | | | | |
| | Total ... | | | | | | |
| B. | Under Section 11, Under Section 18, | | | | | | |
| | Total ... | | | | | | |
| | Grand Total ... | | | | | | |

No. 22.

Statement of Estates forfeited by the Purchasers and regained by the former Proprietors under Section 24, Act XI. of 1859, in the

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|------------|---|--|---|---|--|----------|
| Districts. | Number of Estates sold on which deposits have been forfeited. | Government assessment upon such Estates. | Arrears of Revenue to date of forfeiture. | Amount of Arrears made good by former Proprietor. | Amount of deposit money forfeited by purchaser and credited to Government. | REMARKS. |
| | | | | | | |

No. 23.

Statement of Prisoners confined in and released from the Civil Jail by the Collector and his subordinates, and also of all Prisoners confined in and released from the Jail by other Courts at the instance, of Government in the District of for the Quarter of 18 .

| 3. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|---|---|---|---------------------------|---------------------------|----------------|----------------|----------|
| Names of parties confined. | At whose instance and by what Court confined. | On what account and under what Regulation confined. | For what amount confined. | For what period confined. | When confined. | When released. | REMARKS. |
| Prisoners in confinement at close of last Quarter | | | | | | | |
| Prisoners confined during the Quarter... | | | | | | | |

Abstract of Prisoners confined at the instance of
Govt. during the Quarter
For Arrears of Land Revenue
" Non-payment of fines in Land Revenue cases
" Arrears of Excise Revenue
" Non-payment of fines, &c., in Excise cases... ..
In execution of Civil Decrees, &c.

Total ...

**FORMS OF BUSINESS AND OTHER REGISTERS, &c., TO BE KEPT IN A
COLLECTOR'S OFFICE.***

PRESCRIBED BY THE BOARD OF REVENUE, L. P.

DIRECTIONS.

As soon as an estate is made over for settlement, it will be entered. Should a settlement be made by a subordinate and submitted for the approval of the Collector, it will be entered, when completed and submitted by the subordinate, as disposed of, and will appear as a pending case before the Collector, and there remain, till orders shall be passed on it.

Heading No. 3. The several cases under the rent-laws which are entered in Registers Nos. 3 to 14. heading 3 of the Business Statement, should be distributed amongst Registers 3 to 14, according to their nature.

Heading No. 4. All applications for Execution of Decrees under Act X. of Register No. 15. 1859, whether an objection be urged or not, will be entered under heading 4 and Register No. 15.

Heading No. 5. All Resumption Suits, however originating, should be Register No. 16. entered in this Register.

Under this heading and in the corresponding Register will be entered all cases, which are not susceptible of classification under any other head. Cases connected with Wards' Estates, Pension cases, Security cases, Claims to Refund, and Cases of resistance of process, will also find a place under this heading.

Heading No. 11. This Register will show all pleadings in Civil Suits, whether Register No. 22. original suits or appeals, in all Courts, including the High Court.

Heading No. 12. The several cases which are entered under Heading 12 Registers Nos. 23 to 33. of the Business Statement, will be distributed amongst the Registers Nos. 23 to 33, according to their nature.

A general Register of all applications under Sections 10 and 11 of the Sale Registers Nos. 23 Law must be kept, and in this Register every application for to 25. a separate account should be entered, as soon as made. Should the application be eventually acceded to, an entry should be made in one of the two other Registers Nos. 24 and 25, according as Section 10 or Section 11 is applicable to the case.

Register No. 26. A Register of Deposits of Money or Government Securities under Section 15 of the Law must be kept.

Register No. 27. A General Register must be kept of all applications made under Sections 40, 43; and 44 of the Law.

Registers 28 and 29. Two Registers must be kept, a common and a special one, for all Talúkdari and other similar tenures, described in Section 38, to which protection has been granted.

Registers Nos. 30 and 31. Two Registers must be kept, a common and a special one, for leases of lands, &c., referred to in Class 4, Section 37 of the Law.

Registers Nos. 32 and 33. There must be a special Register for Class 1 of Section 37, and another special Register for Class 2.

The Registers Nos. 28 to 33 must be kept in strongly bound books, and on English paper, and an Index should be made of all entries. The Registers should at all times be accessible to parties desirous of consulting them.

* The Excise Forms and Registers are not included in this collection.

Heading No. 16.
Register No. 37.
Heading No. 17.
Register No. 38.
Heading No. 19.
Register No. 40.

Under these headings and in these Registers, only the Estates and under-tenures actually sold will be entered. It has been usual in some Districts to enter all the Putnee Tenures alleged to be in balance by the Zemindar, but this practice is erroneous, as the heading of the Register in question clearly shows.

It is intended that all Petitions presented to the Collector shall be entered in this Register. The total in col. 8 of Miscellaneous Business not properly forming cases in the Business Statement, will not correspond with the total number of petitions entered in the Register. In making up the number to be entered in the Quarterly Statement of Business, such petitions as produce cases and have another place appropriated to them in the Business Statement must be deducted, otherwise they will be reckoned twice. Thus, col. 8 of the Miscellaneous Business will comprise for the most part miscellaneous petitions; *e.g.*, a petition instituting a Mutation case will not be reckoned, for it will appear in heading No. 6. A petition of objection filed in a Mutation case will appear, for it will not be reckoned elsewhere.

This Register is to contain every Proceeding, Report, Return, &c., received in the Office. As with Register No. 46, the total in col. 9 of Miscellaneous Business will not correspond with the total of the entries in the Register. If a Proceeding becomes the foundation of a case entered under a separate heading, it will not be entered; *e.g.* a Proceeding is received requesting that enquiry may be made respecting the validity of a claim to money in deposit, the Proceeding will not be entered in col. 9 of Miscellaneous Business, inasmuch as it will appear as a case of claim to money in deposit under heading No. 20: a Proceeding is received calling attention to the first Proceeding, it will be entered in col. 9 of Miscellaneous Business, for it will not appear elsewhere.

Col. 10 of Miscellaneous Business not properly forming cases.

Will comprize cases entered in Register No. 48, and the following Registers.

Register No. 49,
No. 47.

In this Register only general Powers of Attorney which after registry are returned to the parties, will be entered. Special Powers of Attorney which, on receipt, are filed with the cases to which they relate, will be entered in Register

Register No. 53.
Register No. 56.
Mutation Cases.

This Register will contain all Estates actually held Khas, the rents of which are shewn in the Fluctuating Towjih.

It will be observed, that the fees demandable in Partition Cases are to be entered in this Register, as well as fees in

Registers Nos. 75 and 76.

The orders in full are to be entered in these Books, not merely abstracts.

In this Book will be entered in original, all Proceedings not connected with any case. The object of writing them in this Book, instead of on separate pieces of paper, is to facilitate reference and prevent their being lost or mislaid.

Register No. 77.

The Registers are to be examined at the end of every week by the Serishtadar, who will attach his signature under the last entry, and be held responsible for their correctness.

APPENDIX.

*Collector's Quarterly Statement of
Business.*

1. Settlements.
2. Partitions.
3. Cases under Act X. of 1859 and Bengal Act VI. of 1862, not including mere applications for service of notice under Sections xiii. and xix. Act X. of 1859, and Section v., Bengal Act VI. of 1862.

4. Execution of Decrees under Act X. of 1859.
5. Resumption Cases.
6. Mutation Cases.
7. Acquisition of lands and property for public purposes.
8. Excise Cases.
9. Miscellaneous Cases.
10. Miscellaneous Cases connected with Government Estates.
11. Pleadings prepared in Government Suits.
12. Applications of all kinds under Act XI. of 1859.

Registers to be kept in Collector's Office.

1. Register of Estates under Settlement.
2. Register of Partition Cases.
3. Register of suits for delivery of Pottahs and Kabulyats under Clause 1, Section xxiii., Act X. of 1859.
4. Register of suits for damages on account of illegal exaction of rent, &c., under Clause 2, Section xxiii., Act X. of 1859.
5. Register of complaints of excessive demand of rent under Clause 3, Section xxiii., Act X. of 1859.
6. Register of suits for arrears of rent under Clause 4, Section xxiii., Act X. of 1859.
7. Register of suits to eject a ryot or cancel a lease under Clause 5, Section xxiii., Act X. of 1859.
8. Register of suits to recover occupancy or possession of land, under Clause 6, Section xxiii., Act X. of 1859.
9. Register of suits on account of exercise of power of distraint under Clause 7, Section xxiii., Act X. of 1859.
10. Register of suits against agents for money, papers or accounts under Section xxiv., Act X. of 1859.
11. Register of applications for aid to eject a ryot, tenant, or agent, under Section xxv., Act X. of 1859.
12. Register of suits respecting measurements under Section ix., Bengal Act VI. of 1862.
13. Register of suits respecting registry of transfer of under-tenures under Section xxvii., Act X. of 1859.
14. Register of applications to dispossess grantees of rent-free lands, under Section xxviii., Act X. of 1859.
15. Register of Execution of Decrees under Act X. of 1859.
16. Register of Resumption Suits.
17. Register of Mutation Cases.
18. Register of claims to compensation for lands, buildings, &c., required for public purposes.
19. Register of Excise Cases.
20. Register of Miscellaneous Cases.
21. Register of Miscellaneous Cases connected with Government Estates.
22. Register of Government suits original and appeal in all Civil Courts.
23. General Register of applications under Sections x. and xi, Act XI. of 1859.

13. Appeals of all sorts to Collectors from orders of subordinates.
14. Applications for purchase of waste lands or for commutation to rent-free of existing grants.
15. Income Tax Cases.
16. Sales for arrears of Revenue.
17. Sales of Putnee Talúks, under Regulation VIII. of 1819.
18. Sales of waste lands.
19. Sales of under-tenures, under Section xxv., Regulation VII. of 1799, Act VIII. of 1835, and Act X. of 1859.
20. Claims to money in deposit.
21. Stamp Cases.
22. Notices of enhancement and relinquishment and of deposit of rent under Sections xiii. and xix., Act X. of 1859, and Section v., Bengal Act VI. of 1862.
24. Register of applications under Section x., Act XI. of 1859.
25. Register of applications under Section xi., Act XI. of 1859.
26. Register of Deposits for protection of Estates from Sale.
27. General Register of all applications for Registry, common or special, under Sections xl., xliii., and xliv., Act XI. of 1859.
28. Common Register of Talúkdari and other tenures described in Section xxxviii. Act XI. of 1859.
29. Special Register of Talúkdari and other tenures described in Section xxxviii., Act XI. of 1859.
30. Common Register of leases of lands of the description specified in the fourth class in Section xxxvii., Act XI. of 1850.
31. Special Register of leases of lands of the description specified in the fourth exceptional class in Section xxxvii., Act XI. of 1859.
32. Special Register of tenures of the description specified in the 1st exceptional class in Section xxxvii., Act XI. of 1859.
33. Special Register of tenures of the description specified in the 2nd exceptional class in Section xxxvii., Act XI. of 1859.
34. Register of appeals to Collectors from orders of subordinates.
35. Register of applications for waste lands under the Rules of 30th August 1862.
36. Register of Income Tax Cases.
37. Register of Sales for arrears of Revenue.
38. Register of Sales of Putnee Talúks, under Regulation VIII. of 1819.
39. Register of Sales of waste lands.
40. Register of Sales of under-tenures under Section xxv., Regulation VII. of 1799, Act VIII. of 1835, and Act X. of 1859.
41. Register of claims to money in deposit.
42. Register of Stamp Cases.
43. Register of applications for service of notice of enhancement of rent under Section xiii., Act X. of 1859.
44. Register of applications for service of notice of relinquishment under Section xix., Act X. of 1859.
45. Register of applications for deposit of arrears of rent and of the amount withdrawn under Section v., Bengal Act VI. of 1862.

Miscellaneous Cases not properly forming Cases.

Col. 8.—Petitions received.

Col. 9.—Proceedings, reports, references, &c., received.

Col. 10.—Number of new entries made in Registers 48 to 77 of this Collection.

46. Register of Petitions.
47. Register of proceedings, reports, references, &c., received.
48. Register of Precepts.
49. Register of general Powers of Attorney.
50. Register of Pensions.
51. Register of Civil Decrees and Costs under process of realization.
52. Register of Pauper Cases in which stamp fees are under process of realization.
53. Register of Estates held under direct management.
54. Register of Estates under Court of Wards.
55. Register of Attached Estates.
56. General Register of Fees.
57. Register of Fees for searching records.
58. Register of arrears due from defaulting proprietors and bidders.
59. Register of Prisoners.
60. Register of new Estates.
61. Register of alterations of assessments.
62. Register of dependent tenures in Government Estates.
63. Register of Partitions confirmed.
64. General Register of Records.
65. General Register of Survey Records.
66. Register of Copies prepared by Copyists.
67. General District Register.
68. Pergunnah Register.
69. Register of Mutations.
70. Register of waste lands, absolutely the property of Government, available for sale.
71. Register of waste lands reserved from sale as not being available.
72. Register of applications for measurement under Section x., Bengal Act VI. of 1862.
73. Register of cases of resistance of process under Section cxlvii, Act X. of 1859.
74. Register of sums decreed in favor of Government.
75. Standing Order Book in which all Rules prescribed by the Commissioner and the Board of Revenue are to be entered.
76. Book of translations of orders from the Commissioner, Accountant or Board, translation of which may be considered necessary.
77. Book of Miscellaneous Proceedings. (No special Register required.)

Col. 11.—Number of Periodical Statements, Returns, and Bills prepared and sent to the different authorities.

No. 1.

Register of Estates under Settlement.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. |
|---------|---------------------------------|--------------------|----------------------------|---------------------------|-------------------------------|---------------------------------------|-----------------------|--|---|----------------------------------|------------------------------------|---------------------------------------|----------|
| NUMBER. | Name and description of Estate. | Former assessment. | When Settlement commenced. | Name of Settling Officer. | Party now to be settled with. | Assessment of the present Settlement. | Period of Settlement. | Nature of Settlement, i.e. whether Putnee, Farm, or with Proprietor. | Date from which Settlement is to take effect. | Date of submission to Collector. | Date of confirmation by Collector. | Date of confirmation by Commissioner. | REMARKS. |
| | | | | | | | | | | | | | |

No. 2.

Register of Partition cases under Regulation XIX. of 1814.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
|---------------------|--|-------------------------------|--------------------------------------|---|---------------------------------------|--------------------------------------|------------------------------|----------------------------------|-------------------------------|---------------------------------------|-------------------|----------------------|--|----------|
| Number on Register. | Name of Estate and its number on the Tawjih. | Former Revenue of the estate. | Name of the Applicant for Partition. | Names of the Coparceners and extent of their respective shares. | Extent of property to be partitioned. | Date of presentation of application. | Date of Order for Partition. | Date of deposit of Ameen's fees. | Period allowed for Partition. | Date of delivery of Partition papers. | Date of decision. | Purport of decision. | Purport and date of the order on appeal, if preferred. | REMARKS. |
| | | | | | | | | | | | | | | |

No. 3.

Register of Suits for the delivery of Pottahs and Kabulyats, under Clause I, Section 23, Act X. of 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|-----------------|---|------------------------------|-----------------------|---------------------------|-------------------|-----------------------------------|----------|
| Number of Case. | Names of both parties and their place of residence. | Date of Institution of Case. | Abstract of the Case. | Name of deciding Officer. | Date of Disposal. | Abstract of the grounds of order. | REMARKS. |
| | | | | | | | |

NOTE.—This Form will be used for the following eleven Registers—Nos. 4 to 14.

No. 4.

Register of Suits for damages on account of illegal exaction of Rent, &c., under Clause 2, Section 23, Act X. of 1859.

No. 5.

Register of complaints of excessive demand of Rent under Clause 3, Section 23, Act X. of 1859.

No. 6.

Register of Suits for arrears of Rent, under Clause 4, Section 23, Act X. of 1859.

No. 7.

Register of Suits to eject a Ryot or cancel a Lease under Clause 5, Section 23, Act X. of 1859.

No. 8.

Register of Suits to recover occupancy or possession of Land, &c., under Clause 6, Section 23, Act X. of 1859.

No. 9.

Register of Suits arising out of the exercise of the power of Distraint, &c., under Clause 7, Section 23, Act X. of 1859.

No. 10.

Register of Suits against Agents for Money, Papers, or Accounts under Section 24, Act X. of 1859.

No. 11.

Register of Suits for Aid to Eject a Ryot or other Tenant or Agent under Section 25, Act X. of 1859.

No. 12.

Register of Suits respecting measurement, under Section 9, Bengal Act VI. of 1862.

No. 13.

Register of Suits respecting registry of the transfer of under-tenures under Section 27, Act X. of 1859.

No. 14.

Register of Applications to dispossess Grantees of Rent-free Land under Section 28, Act X. of 1859.

No 15.

Register of Cases of execution of decrees under Act X. of 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|---------------------|-----------------|-------------------|-----------------------------|--|----------------------------------|---------------------------|----------|
| Number on Register. | Number of Case. | Names of parties. | Purport and date of decree. | How and when put in course of execution. | Particulars of objection if any. | Substance of final Order. | REMARKS. |
| | | | | | | | |

No. 16.

Register of Resumption Suits.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|-----|---|----------------------|---|---------------------------|--|---|----------|
| No. | Name of Parties to the suit including claimant, if any. | Date of institution. | Name of Pergunnah and Village and area of land. | How the cases originated. | Date and purport of Collector's opinion. | Date and purport of Commissioner's Order. | REMARKS. |
| | | | | | | | |

No. 17.

Register of Mutation Cases.

[illegible]

No. 18.

Register of claims to compensation for Lands and Buildings, &c., required for Public purposes.

| 1. No. | 2. Date of G. O. authorizing proceedings. | 3. Date of decla- ration under Section ii. Act vi. of 1857. | 4. Names of Claimants. | 5. Extent of land and name of Estate. | 6. Purpose for which the land is taken by Govern- ment. | 7. Value sanc- tioned. | 8. Date of payment. | 9. Names of arbi- trators if re- ferred to ar- bitration. | 10. Value as de- cided in arbi- tration. | 11. REMARKS. |
|-----------|--|---|---------------------------|--|--|------------------------------|------------------------|---|---|-----------------|
| | | | | | | | | | | |

No. 19.

Register of Excise Cases.

| 1. Number. | 2. Date of Institution. | 3. How the Case origi- nated. | 4. Nature of the Case. | 5. Names of parties concerned. | 6. Date and Abstract of Order. | 7. Under what Regulation the Case is decided. | 8. REMARKS. |
|---------------|----------------------------|-------------------------------------|---------------------------|--------------------------------------|--------------------------------------|---|----------------|
| | | | | | | | |

No. 20.

Register of Miscellaneous Cases.

| 1. Number. | 2. Name of Petitioner or nature of docu- ment occasioning the Case. | 3. Abstract of Case. | 4. Date of institution. | 5. Date of Order. | 6. Abstract of Order. | 7. REMARKS. |
|---------------|---|-------------------------|----------------------------|----------------------|--------------------------|----------------|
| | | | | | | |

No. 21.

Register of Miscellaneous Cases connected with Government Estates.—(Form the same as No. 20.)

No. 22.

Register of Government Suits Original and Appeal in all Civil Courts.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|------------------|----------------|--------------------------|-------------------|-------------------|----------------------|-------------------|----------------------|----------|
| No. on Register. | Name of Court. | Number on file of Court. | Names of parties. | Abstract of Suit. | Date of institution. | Date of decision. | Purport of decision. | REMARKS. |
| | | | | | | | | |

No. 23.

General Register of Applications under Sections X. and XI. Act XI. of 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---------------------|--|--|---|--|--|---|
| Number on Register. | Name of Applicant and date of Application. | Name of Estate and Pergunnah, Number on the Towjih and Government Revenue. | Nature of application whether under Section X. or Section XI. | Date and purport of objection, if any. | Collector's order on original application. | Number in Register 2 or 3, if application be granted. |
| | | | | | | |

No. 24.

Register of applications under Section X. Act XI. of 1859.

| 1. | 2. | 3. | 4. | 5. | 6. |
|------------------|--|--|--|---|---|
| No. on Register. | Name of Applicant and date of Application. | Name of Estate and Pergunnah, Number on the Towjih and Government Revenue. | Specification of share and its proportionate amount of Government Revenue. | Date of Collector's order sanctioning opening of a separate account with applicant. | Signature of Serishtadar and of Accountant. |
| | | | | | |

No. 25.

Register of applications under Section XI. Act XI. of 1859.

| 1. No. on the Register. | 2. Name of applicant and date of application. | 3. Name of Estate and Pergunnah, number on the Towjih and Government Revenue. | 4. Specification of land, its boundaries and extent, and amount of Government Revenue payable thereon. | 5. Date of Collector's order sanctioning opening of a separate account with applicant. | 6. Signature of Sarrishtadar and of Accountant. |
|----------------------------|--|--|---|---|--|
| | | | | | |

No. 26.

Register of Deposits for protection of Estates from Sale.

| 1. No. on the Register. | 2. Name of the applicant with the purport and date of the application. | 3. Name of Estate and Pergunnah, Number on the Towjih and Government Revenue. | 4. Date of Deposit and of the Signature to the Agreement. | 5. Nature and amount of the Deposit. | 6. Dates and amounts of payments from such Deposit. | 7. Particulars of payment in column 6: from Principal so much, from Interest so much. | 8. Date of withdrawal of the Deposit, and receipt of the Depositor. |
|----------------------------|---|--|--|---|--|--|--|
| | | | | | | | |

No. 27.

General Register of all applications for Registry, Common or Special, under Sections 40, 43 and 44, Act XI. of 1859.

| 1. No. on the Register | 2. Name of the applicant and date of application. | 3. Name of the estate in which the tenure or land is situated. | 4. Purport of the application. | 5. Date and purport of Collector's order. | 6. Date and purport of Commissioner's order, if an appeal be preferred under Section 49 of the Law. | 7. Reference to entry in Registers, 28 to 33. |
|---------------------------|--|---|-----------------------------------|--|--|--|
| | | | | | | |

No. 28.

Common Register of Talukdari and other tenures described in Section 38, Act XI. of 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. |
|-------------------------|--|---|-------------------|--|--|---|--|--|--|---|---|-------------------------|
| Number on the Register. | Name of applicant and date of application. | Name of the Pergunnah and Estate in which the tenure is situated. | Nature of tenure. | Name of the village or villages in which the land is situated. | Area of the land in the tenure with boundaries in complete detail. | Amount of the annual rent of the tenure, and whether the rent is fixed for a term of years or in perpetuity, and the duties, if any, required to be performed on account of it. | Date of the deed constituting the tenure, or the date when the tenure was created. | Name of the proprietor who created the tenure. | Name of the original holder of the tenure. | Name of the present possessor, and if he be not the original holder, mode in which he succeeded to the tenure and whether he holds jointly or solely. | Date on which, and authority by whom, registry was ordered. | Signature of Collector. |
| | | | | | | | | | | | | |

No. 29.

Special Register of Talukdari and other tenures described in Section 38, Act XI. of 1859.—(Form, the same as No. 28.)

No. 30.

Common Register of leases of lands of the description specified in the Fourth Class in Section 37, Act XI. of 1859.—(Form, the same as No. 28.)

No. 31.

Special Register of leases of lands of the description specified in the fourth exceptional class in Section 37, Act XI. of 1859.—(Form, the same as No. 28.)

No. 32.

Special Register of Tenures of the Description specified in the first exceptional class in Section 37, Act XI. of 1859.—(Form, the same as No. 28.)

No. 33.

Special Register of Tenures of the Description specified in the Second exceptional Class in Section 37, Act XI. of 1859.—(Form, the same as No. 28.)

No. 34.

Register of appeals to Collector from orders of Deputy Collectors and Assistants.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|---------------------|-----------------------|--|-------------------|-------------------|---|--|-----------------|-------------------|--------------------|----------|
| Number on Register. | No. on Collr.'s file. | No. on file of the subordinate Office. | Names of Parties. | Abstract of Case. | Authority from whose decision appeal is made. | Date and abstract of the order of the Subordinate Officer. | Date of appeal. | Date of decision. | Abstract of order. | REMARKS. |
| | | | | | | | | | | |

No. 35.

Register of Applications for Waste Lands under the Rules for the sale of unassessed Waste Lands.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. |
|---|----------------------|----------------------------------|--|--|----------------------|--|--|--|-------------------------------|--|----------------------|----------|
| Consecutive number of the applications in the order in which they are made. | Date of Application. | Name and residence of Applicant. | No. borne by the plot on Register No. 70 of available Waste Lands. | Pergunnah, Thannah, or other Local Sub-Division in which situated. | Village or Township. | Estimated Area of the Grant; with its boundaries or other descriptive particulars. | Estimated Cost of Survey, Clearances, and advertisement. | Date of the amount in Col. 8, being deposited. | Date of completion of Survey. | Date of issue of Notification of sale at Collector's Office. | Date fixed for sale. | REMARKS. |
| | | | | | | | | | | | | |

No. 36.

Register of Income Tax Cases.

| Name of party originating the case. | Date of institution. | Subject of case. | Date of disposal. | REMARKS. |
|-------------------------------------|----------------------|------------------|-------------------|----------|
| | | | | |

No. 37.
Register of Estates sold for arrears of Revenue.

| | | | |
|-----|--|-----|----------|
| 1. | Number on Register. | 16. | REMARKS. |
| 2. | Number on the Towjih. | | |
| 3. | Names of Estate and Pergunnah. | | |
| 4. | Government Revenue. | | |
| 5. | Name of Defaulter. | | |
| 6. | Nature of arrears. | | |
| 7. | Amount of arrears. | | |
| 8. | Date of sale. | | |
| 9. | Name and signature of auction purchaser. | | |
| 10. | Price. | | |
| 11. | Earnest Money deposited. | | |
| 12. | Signatures of Treasurer and Collector. | | |
| 13. | Balance of purchase money paid. | | |
| 14. | Signatures of Treasurer and Collector. | | |
| 15. | Date of grant of Certificate and receipt for it. | | |

No. 38.
Register of Putnee Taluks sold under Regulation VIII. of 1819.

| | | | |
|-----|--|-----|----------|
| 1. | Number on Register. | 15. | REMARKS. |
| 2. | Number of Case. | | |
| 3. | Names of parties. | | |
| 4. | Date of presentation of petition. | | |
| 5. | Name of Estate sold. | | |
| 6. | Amount of balance and on account of what year. | | |
| 7. | Date of sale. | | |
| 8. | Name and signature of purchaser. | | |
| 9. | Price. | | |
| 10. | Earnest money deposited. | | |
| 11. | Signatures of Treasurer and Collector. | | |
| 12. | Balance of purchase money paid. | | |
| 13. | Signature of Treasurer and Collector. | | |
| 14. | Date of grant of Certificate and Receipt for it. | | |

No. 39.

Register of Sales of Waste Lands prescribed by Rule 8 of the Rules for the sale of unassessed Waste Lands.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
|--|---|---------------------------------------|--|----------------------|---|---------------|----------------------------------|---------------------------------|---|-----------------------|---|---|--|---|
| Consecutive number of sales in the order in which they are made. | No. of entry in Register No. 70, of Waste Lands under which the lands are included. | No. of the application in Register A. | Pergunnah, Thannah, or other Sub-Division in which situated. | Village or Township. | Area and Boundaries of the Plot, as ascertained by Survey | Date of Sale. | Name and Residence of Purchaser. | Date of possession being given. | Amount paid for Survey and Advertisement. | Price for which sold. | Dates of instalments of the price being paid, with amounts, (N. B. Interest payments not to be shown here.) | Date and Amount of Interest payments, and period to which they refer. | Date on which the title becomes absolute by payment of the purchase money in full. | Remarks, in which are to be entered all transfers subsequent to the sale, and the names of the persons to whom transferred. |
| | | | | | | | | | | | | | | |

No. 40.

Register of Under-tenures sold under Section 25, Regulation VII. of 1799, & Acts VIII. of 1835, & X. of 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. |
|---------------------|-------------------|----------------|-------------|------------------------------------|---------------|----------------------------------|--------|--------------------------|--|---------------------------------|--|--|----------|
| Number on Register. | Names of Parties. | Property sold. | Arrear due. | Order under which sale took place. | Date of sale. | Name and Signature of Purchaser. | Price. | Earnest money deposited. | Signatures of Treasurer and Collector. | Balance of purchase money paid. | Signatures of Treasurer and Collector. | Date of grant of Certificate and receipt for it. | REMARKS. |
| | | | | | | | | | | | | | |

No. 41.

Register of Claims to Money in deposit.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|---------|--|----------------------|--------------------|--------------------|------------------|----------------------------|----------|
| Number. | Name and place of residence of the Claimant. | Date of Institution. | Nature of deposit. | Amount of deposit. | Amount returned. | Purport and date of order. | REMARKS. |
| | | | | | | | |

No. 42.
Register of Stamp Cases.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | | | 8. | 9. | | | 10. | 11. |
|---------|---------------------|---------------------|---------------|---------------------|----------------|--|-----------------------------|------------------|------------------------|--|----------|---------|-----------------------------|----------|
| Number. | Names of Applicant. | Value of documents. | Amount value. | Dates of documents. | Date of order. | Paper of what value should have been used under Regulation X. of 1862. | | | On what paper written. | Clause and Section of Regulation under which penalty is inflicted. | | | Date of return of document. | REMARKS. |
| | | | | | | Amount. | According to what Schedule. | No. of Schedule. | | Amount penalty. | Section. | Clause. | | |
| | | | | | | | | | | | | | | |

No. 43.
Register of applications for Service of Notice of Enhancement of Rent under Section 13, Act X. 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
|---------|----------------------|----------------------------------|--|--|--------------------------|--------------------------|----------------------------|-------------|----------|
| Number. | Date of Application. | Name and residence of Applicant. | Name and residence of tenant to be served. | Holding on account of which the enhancement is to be made. | Existing amount of rent. | Enhanced amount of rent. | Date of service of notice. | How served. | REMARKS. |
| | | | | | | | | | |

No. 44.
Register of applications for Service of Notice of Relinquishment under Section 19, Act X. 1859.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|---------|----------------------|----------------------------------|--|-----------------------------|---|----------------------------|-------------|----------|
| Number. | Date of application. | Name and residence of applicant. | Name and residence of tenant to be served. | Holding to be relinquished. | Date on which it is to be relinquished. | Date of service of notice. | How served. | REMARKS. |
| | | | | | | | | |

No. 45.

Register of applications for Deposit of Arrears of Rent, and the amount withdrawn under Section 5, Bengal Act VI. 1862.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|---------|---|----------------------|-----------------------|-------------------|-----------------|-------------------|----------|
| Number. | Names of both Parties and their place of residence. | Date of application. | Abstract of the case. | Amount deposited. | Date of Notice. | Amount withdrawn. | REMARKS. |
| | | | | | | | |

No. 46.

Register of Petitions.

| No. | Name of Petitioner and his place of residence. | Abstract of Petition. | Date of order. | Purport of Order. | Signature of the Officer who received the Petition after registry. |
|-----|--|-----------------------|----------------|-------------------|--|
| | | | | | |

No. 47

Register of Proceedings, Reports, References, &c., received and orders passed thereon.

| 48 | Number. | Description of papers with their respective dates. | Purport of the papers. | Date of order. | Purport of order. | Signature of the Officer who received the papers after registry. |
|----|---------|--|------------------------|----------------|-------------------|--|
| | | | | | | |

No. 48.

Register of Precepts.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|-------------------------|----------------|-------------------|----------------------|------------------|--|----------|
| Number on the Register. | Name of Court. | Names of Parties. | Abstract of Precept. | Date of Precept. | Abstract of Proceedings consequent on Court's order and date of Proceedings. | REMARKS. |
| | | | | | | |

No. 49.

Register of General Powers of Attorney.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---------------------|-----------------|-------------------|---|---------------------------------------|---|----------|
| Number on Register. | Name of Client. | Name of Attorney. | Date of examination of Power of Attorney. | Date of delivery to the Collectorate. | Date of return and receipt of the party to whom returned. | REMARKS. |
| | | | | | | |

No. 50.

Register of Pensions.

| 1. | 2. | 3. | 4. | 5. | 6. |
|-------------------------|--------------------|------------------------|----------------------|--|----------|
| Number of the Register. | Name of Applicant. | Substance of the Case. | Date of application. | Date of decision and purport of order. | REMARKS. |
| | | | | | |

No. 51.

Register of Civil Decrees and Costs under process of realization.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|---------------------|--------------------------|-------------------|-------------------|---|-------------------------------|---|--------|---|--|----------|
| Number on Register. | Number on file of Court. | Names of parties. | Abstract of suit. | Date of final order of Court and name of Court. | Amount decreed to Government. | Costs to be incurred for serving out execution of decree. | Total. | Steps taken for recovery of the amount. | Date of recovery and amount recovered. | REMARKS. |
| | | | | | | | | | | |

No. 52.

Register of Pauper Cases in which Stamp Fees are under process of realization.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|---------------------|--------------------------|---|--|-----------------------------------|--|--|----------|----------|
| Number on Register. | Number on file of Court. | Names of parties and their places of residence. | Date of decision, abstract of order, and name of Court deciding. | Stamp fees payable to Government. | Date of recovery and amount recovered. | Amount remitted and abstract and date of order of remission. | Balance. | REMARKS. |
| | | | | | | | | |

No. 53.

Register of Estates held under direct management.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|---------------------|--|---------------------|--------------------------------------|--|---------------------------|---|----------|
| Number on Register. | Name of Estate and its number on the Towjih. | Government Revenue. | Why brought under direct management. | Date on which brought under direct management. | How collections are made. | When removed from direct management, and how settled. | REMARKS. |
| | | | | | | | |

No 54.

Register of Estates under Court of Wards.

[illegible]

No. 55.

Register of Attached Estates.

[illegible]

No. 56.

General Register of Fees.

| 1. Number on Register. | 2. Nature of the case for which the fee is paid or received. | 3. Amount of Fees realized in mutation cases under Regulation XV. of 1799. | 4. Amount of Fees realized in Partition cases completed under Regulation XIX. of 1814. | Amount of Fees realized under Act XI. of 1859. | | | | | | | 12. Date of realization of the Fees. | 13. Signature of the Head Mohurir or Collector. | 14. REMARKS. |
|---------------------------|---|---|---|--|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|---|--|-----------------|
| | | | | 5. Section 10. Under | 6. Section 11. Under | 7. Section 15. Under | 8. Section 16. Under | 9. Section 40. Under | 10. Section 43. Under | 11. Section 44. Under | | | |
| | | | | | | | | | | | | | |

No. 57.

Register of Fees for Searching Records.

| 1. Number on Register. | 2. Name of Petitioner. | 3. Nature of document to be searched for. | 4. Amount of searching fees. | 5. Date of payment of fees. | 6. Signature of Treasurer and amount. | 7. REMARKS. |
|---------------------------|---------------------------|--|---------------------------------|--------------------------------|--|----------------|
| | | | | | | |

No. 58.

Register of Arrears due from defaulting Proprietors and Bidders.

| 1. Number on Register. | 2. Name of Estate, its No. on Towjih. | 3. Name of Defaulter. | 4. Nature of arrears. | 5. Amount of arrears. | 6. Date of recovery. | 7. Amount recovered. | 8. Abstract and date of order. | 9. REMARKS. |
|---------------------------|--|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|-----------------------------------|----------------|
| | | | | | | | | |

No. 59.

Register of Prisoners.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|---------|-------------------|---------------|---------|---------------------------------|-----------------------|------------------|----------|
| Number. | Name of Prisoner. | Why confined. | Amount. | Under what Regulation confined. | Date of imprisonment. | Date of release. | REMARKS. |
| | | | | | | | |

No. 60.

Register of new Estates.

| 1. | 2. | 3. | 4. | 5. |
|-----------------|--|---|--|--|
| Name of Estate. | Name of the Pergunnah in which the new Estate is situated. | By what means added to the rent-roll, whether by resumption, or escheat, or forfeiture, &c. | Date of the order, by which the new Estate became liable to the payment of rent. | Date on which the new Estate was entered in the General Register and Towjih. |
| | | | | |

No. 61.

Register of Alterations of Assessment.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|-----------------|--|----------------------|-------------------------------|-----------|-----------|-----------------|----------------------------|----------|
| Name of Estate. | Name of Pergunnah in which the Estate is situated. | Assessment in books. | Assessment to be substituted. | Increase. | Decrease. | Date of orders. | By what authority ordered. | REMARKS. |
| | | | | | | | | |

Register of Dependent Tenures in Government Estates.

[illegible]

Register of Partitions confirmed.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. |
|---------------------|----------------------------|-----------------------|---------------------|-------------------|-------------------------------|---------------------|----------------------------|-----------------------|---------------------|-------------------|--------------------------|-----------------------|
| Name of the Estate. | Proprietor or Proprietors. | Number of Pergunnahs. | Number of Villages. | Quantity of Land. | Revenue of the entire Estate. | Fractional portion. | Proprietor or Proprietors. | Number of Pergunnahs. | Number of Villages. | Quantity of Land. | Revenue of each portion. | Date of confirmation. |
| | | | | . | | | | | | | | |

No. 64.

General Register of Records of Pergunnah A.

| No. of Press. | No. of Shelf or Compartment. | No. and Name of Estate. | No. of Bundle. | CASES RELATING TO | | | | | | | | | | | | | REMARKS. | |
|---------------|------------------------------|-------------------------|----------------|-------------------|-------------|------------|-------------------------|-------------------------------------|--------------------|----------------------------------|---|-------------|---|--------------|--------------|-----------------------------|----------|----------------|
| | | | | Settlements. | Partitions. | Mutations. | Direct Man- agement. | Attachment by Order of Court. | Court of Wards. | Sales for Govt. ar- rears. | Cases of Sales other than for arrears. | Rent Suits. | Payment of surplus pro- ceeds and refunds. | Resumptions. | Civil Suits. | Proprietors' allowances. | | Miscellaneous. |
| | | | | | | | | | | | | | | | | | | |

No. 65.

General Register of Survey Records of Pergunnah A.

| No. of Press. | No. of Shelf or Compartment. | No. and Name Village. | No. of Bundle. | Village Plans. | Tákbast. | Khasrá. | Boundary Cases. | REMARKS. |
|---------------|------------------------------|-----------------------|----------------|----------------|----------|---------|-----------------|----------|
| | | | | | | | | |

No. 66.

Form of Register of Copies prepared to be kept by each Copyist.

| Description of Document. | Date of application for Copy. | Date on which document was received from Record-keeper. | Date on which document was returned to Record-keeper. | Fees received. |
|--------------------------|-------------------------------|---|---|----------------|
| | | | | |

No. 67.

General Register for the District of _____

| Number. | Names of Estates arranged alphabetically for the whole district. | Name of the Pergunnah or Pergunnahs in which the lands of the Estates are situated, with the number of Villages and Hamlets in each Pergunnah. | Government Revenue. | Names of Proprietors, and if farmed, names of Farmers. | REMARKS. |
|---------|--|---|---------------------|--|----------|
| | | <div style="text-align: right; margin-right: 20px;"> <i>Villages. Hamlets.</i> </div> <div> Pergunnah A ... 2 7 Pergunnah B ... 3 5 Total ... 5 12 Add in District A. B. ... 18 22 <div style="text-align: right; margin-right: 20px;"> <hr style="width: 50px;"/> 23 34 </div> </div> | | | |

NORR.—In the Column of Remarks should be entered the note prescribed by Section 19, Regulation 48 of 1793, guiding to Mutations recorded in the Mutation Register. It will sometimes happen, that an Estate will have villages in two or more Districts. The outlying Villages may be entered, as shown above, without specification of Pergunnahs.

No. 68.

Pergunnah Register for the District of _____

| 1. | 2. | 3. | 4. | 5. | | | 6. | 7. | 8. |
|---|---------------------------------|---|---|---|--------|--------|---------------|---------------------|----------|
| Names of Estates arranged alphabetically. | Number in the General Register. | Names of the Proprietors, as entered in the General Register. | Villages and Hamlets alphabetically arranged. (First, Villages; second, Hamlets.) | Area by Survey or other authentic Document. | | | Gross Rental. | Government Revenue. | REMARKS. |
| | | | | Cultivation. | Waste. | Total. | | | |
| | | | | | | | | | |

NORR.—In the Column of Remarks should be entered a note, guiding to any Mutation that may be recorded in the Mutation Register.

No. 69.

Register of Mutations.

| Name of Estate. | Number in General Register and number of the page in which the Estate is entered. | Names of Pergunnahs in which situated. | Government Revenue. | Names of Proprietors in last General Register. | Date and details of Mutation allowed. |
|-----------------|---|--|---------------------|--|---------------------------------------|
| | | | | | |

No. 70.

Register of all Waste Lands absolutely the property of Government, which are available for Sale.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | |
|------------------------------|--|--|-------------------------|--------------------------------------|--|---|---|------------------------------------|------------------|
| Number of the Plot or Tract. | Pergunnah, Thannah, or other Sub-division in which situated. | Village or township in which situated. | Boundaries of the Plot. | Estimated area of the Plot in acres. | Actual area (this column to be filled up only when the land may have been measured or surveyed for any purpose.) | Distance from Head Quarters of District and means of communication with it. | Remarks, giving a description of the land, its natural features, soil, cultivation for which it appears adapted, advantages on disadvantages as regards a supply of labor, communications, and any other information available. | Date of allotment and No. of Deed. | Name of Grantee. |
| | | | | | | | | | |

N. 71.

Register of Waste Lands the property of Government, reserved from Sale as not being available.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
|-----------------|--|----------------------|-------------------------|----------------|------------------------|------------------------------|----------|
| Number of Plot. | Pergunnah, Thannah, or other Sub-division. | Village or Township. | Boundaries of the Plot. | Area in acres. | Reason of Reservation. | Orders under which reserved. | REMARKS. |
| | | | | | | | |