

pergunnahwar kistbundee. This is checked in the Accountant's Office by comparison with the orders received from Government regarding the settlement. The total must neither exceed nor fall short of the sum sanctioned by the Government.

318. In order to show how this authorized demand is realized, the Collector furnishes every month a document called Hal Touzeeh (No. VII. of Accountant's Manual), which gives the demand, collections, and balances for the current month. The demand corresponds with what was furnished at the commencement of the year, the collections correspond with the credit entry under this head in the Treasury Account, and the balance must be carried forward and accounted for in the statement for the following month. The balance which remains at the close of the last month, *i. e.* on April 30th, is the balance on the year's demand, and this, after deducting the remissions by Government in the year, is subsequently exhibited in a fresh series of accounts of outstanding balances of preceding years, called the Bukya Touzeeh (No. XVI. of Accountant's Manual,) from which it can never be removed till realized or remitted by a special order of Government.

319. These outstanding balances at the end of the year form the subject of separate and detailed report to the Commissioner, as has already been explained in para. 40 of this treatise.

320. Disbursements can only be made on the order of a competent authority, or on the receipts of public Officers duly empowered to draw, or of individuals authorized to receive the sums in liquidation of audited bills, or in repayment of sums advanced under the head of deposits, or of sums paid into other Treasuries for bills. Every entry under the head of disbursements must be supported by its voucher, when the Treasury Account is sent to the Accountant, and every charge must be accompanied by the audited bill. The Collector therefore in every payment has to prove that the claim was valid, and that the payee actually received the sum charged.

321. The inefficient balance is an anomalous but convenient device by which the Collector makes on his own responsibility certain payments on account. These he shows in his Treasury Account as so much cash in hand, till he procures authority for the charge and

consequent audit, when they are transferred to the several heads of account to which they properly belong. As all unadjusted items under this head stand at the personal debit of the Collector, he will be careful to keep the total within the narrowest possible limits, and not to make any disbursements without due authority, unless under very urgent circumstances.

322. The Collector is personally responsible for the Treasure in his charge. In the event of any embezzlement or loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against the loss, and that it occurred from circumstances beyond his control, or which could not be ordinarily calculated on. In order to aid him in his duty of keeping the Treasure, he is furnished with the services of a Native Treasurer, who is usually a wealthy Banker or Merchant, and who finds substantial security to an adequate amount.\* It should be an invariable rule, never to leave at the entire disposal of the Treasurer, a larger sum than may be sufficient for the disbursements of a few days, and considerably within the amount for which he has found security. The surplus should be kept in chests of more than ordinary strength, and furnished with two locks, the key of one of which should be kept by the Collector and of the other by the Treasurer. If the

\* Extract, para. 206, of the Sudder Board of Revenue's Circular Order N. IV.

206. The following rules are issued for determining the amount and description of security to be taken from Native Treasurers, and for regulating the pay of the office of Treasurer.

The Board have divided the Treasuries into three classes, as shown below, and have fixed the amount of security according to the responsibility of each. The amount of salaries thus fixed will be assigned to the several Treasurers upon occasion of revising the establishments. For the present no alteration is necessary.

\* 1ST CLASS TREASURIES.

Bhuttee Territory,  
Bijnore,  
Budaon,  
Boolundshehur,  
Deyra Dhoon,  
Etawah,  
Futtehpoor,  
Gurgaon,  
Hameerpoor,

Hurrianah,  
Hoshungabad,  
Jounpoor,  
Jubbulpoor,  
Kumaon,  
Mynpooree,  
Pilibheet,  
Seharunpoor,  
Shajhanpoor,

\* 1st Class. In

Treasuries where the daily expenditure does not exceed Rs. 5,000, the Treasurer shall furnish security to the amount of Rs. 25,000, and re-

ceive a salary of Rs. 50 per mensem.



Treasury is conducted with regularity and punctuality. It is essential to his character as a public Officer, that he be well acquainted with the principles and mode of conducting this important branch of his duties, and he will find that carelessness or neglect in its performance will cause him great annoyance, and in the end unnecessarily occupy much of his time and attention.

324. It may be useful to enumerate a few of the points, which need to be well arranged and constantly supervised.

325. Care must be taken that all items received are immediately brought to credit. The receipt of the Treasurer renders the Collector responsible for the money, so that if it be not immediately brought to credit in the accounts, an opening is afforded for embezzlement. This is particularly the case with deposits, and can only be effectually checked by having a register kept in the Persian Department, of all orders for the receipt of money, with which the credits shown in the accounts should be compared.

326. Sums should never be debited in the accounts, till they are actually paid away. A lax system has sometimes prevailed, under which sums debited to the Government have remained in the Treasurer's hands, till it suited the convenience of the parties to receive them. This should never be allowed.

327. Such arrangements, as are consistent with the prevention of fraud, should be made for facilitating the transaction of business at the Treasury. Care should be taken to protect persons, who have to receive money, from imposition, and from the vexatious delays occasioned by the cupidity or insolence of the underlings in office. It concerns the character of the Government that Sepoys' family remittances should be promptly paid to the proper recipient, and money will be the more readily remitted by merchants through bills on the Public Treasury, if they feel confident that they will be treated with consideration in their transactions with the Collector's office.

rightly transacted, but that the pecuniary responsibility for special acts may be devolved on the Deputy Collector, who is placed in charge in an authorized manner.



328. The annual accounts regarding Tuccavee advances, outstanding balances of Land Revenue or Abkarree deposit, law charges, and inefficient balance will be much reduced and simplified, by attention to the earliest possible adjustment of all the items they contain. The speedy realization of Tuccavee advances and of Land Revenue balances is evidently desirable; but where immediate realization is impossible, no time should be lost in determining, whether the item should be recommended for remission, or retained on the books. The trouble of deciding this point is often evaded by placing the item amongst those, of which the recovery is declared "doubtful." When once sound policy or justice requires the remission of an item, its further exhibition as an unliquidated demand is objectionable. The unnecessary retention, under the head of deposits, of items, which ought to be repaid to individuals, such as the proceeds of lands attached on account of disputes, or from any other cause not involving forfeiture of the proceeds, is an injustice to them, and needlessly keeps capital useless, which might be expended for the good of the country. Wherever the pergunnahwar arrangement of business recommended in para. 13 has been introduced, it will be advantageous similarly to classify as many of the above items as may admit of it, in order that they may be examined by the persons conversant with the affairs of the pergunnah to which they relate, and in order that they may be brought forward and disposed of in connection with other cases affecting the same property. It will often be found that the mehals, whose affairs occupy much attention, are really few in number, and that those, which are once thrown into confusion, give rise to cases in many different branches of the office. In order effectually to restore the affairs of the mehal to a proper state, it is necessary to take up at once all that may be pending regarding it, and to dispose of the whole equitably and consistently.

329. All separate accounts, which do not appear in the public statements and books, should be avoided. The public accounts should shew all items of receipt and disbursement, and not the net receipts or disbursements in particular cases. Unauthorized funds are sometimes formed for public purposes, with honest and even most praiseworthy intentions, but they are highly objectionable in principle, and the large sums, devoted by the Government to the improvement of the roads and to public works in the district, leave no pretext for these irregular practices. Under this head may also be classed an objectionable

practice which sometimes prevails, of leaving the settlement of lapsed *maafees*, or other such lands, unreported for the sanction of the Government. As the *jumma* of these lands cannot be shown on the rent roll of the district, all sums received from them are credited under the head of Profit and Loss, as collections from "Lands not on the *Towjee*." They are thus excluded from the checks which it is important to maintain over all items of Land Revenue.

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SECTION VII.—*Miscellaneous.*

330. It remains to notice some of the duties incidentally devolved on the Collector, which cannot be brought under any of the preceding heads.

331. *The Local Agency.* By Section 9, Regulation XIX. 1810, the Collector is constituted *ex-officio* one of the local agents, on whom is devolved the care of public endowments for religious or other purposes, and also of *nuzzool* property, or *escheats* to the Government. With him are generally associated the Civil Surgeon, the Executive Officer of the division in the Department of Public Works, and any others who may be specially nominated by the Government.

332. It is not the wish of the Government\* that their servants should be concerned in the care of religious endowments more than may be absolutely necessary. Where interference is necessary, it should be restricted to the care of the temporal concerns of the endowment, and all control over the religious affairs should be avoided. Whenever the necessity of such a measure is apparent, the Government is prepared to appoint as Local Agents some respectable and trustworthy professors of the religion, whose endowments are to be taken charge of, and these as a Sub-Committee will manage the affairs of the Institutions.

333. The Local Agents are also charged with the duty of vindicating the right of the Government to all *nuzzool* property, or *escheats*, and also of managing the property, when the title of the Government

\* See Despatch No. 17 of 1841, from the Hon'ble Court of Directors, dated August 26th, 1841.

to it is clear. In this capacity their powers are large, and as the Collector is the person, who is best informed on the state of property in the district, the responsibility rests upon him of providing that false or frivolous claims to property as escheats are not put forward. In most large cities or towns, there are little patches of land, or public buildings, which are commonly considered Government property, and are perhaps entered as such on the Canoongoe's records. Wherever any list of such claims exists, or can be made out, the earliest opportunity should be seized for deciding on the validity of the claim on the part of the Government. If there is no owner, the right of the Government is clear. If individuals not in possession advance frivolous or long dormant claims, they should be investigated, and a decision passed upon them. If the claim be rejected, the claimant can seek his remedy in the Civil Court. If a person be in apparent proprietary possession of the land, the claim of the Government should not be advanced except on the strongest ground, and it can only be made good by a suit in the Civil Court.

334. Property which belongs to Government, should not be sold without the previous sanction of the Government. The Land will be sold rent-free, or subject to the demand for land Revenue, according as it may be excluded from the rent-roll, or may have been brought on the rent-roll at the time of the last settlement. Sale by public auction to the highest bidder will not be sanctioned whenever the acquisition of the ground may be made the means of personal annoyance. In such cases the land should be sold at an equitable price to the person apprehending the annoyance. Thus, land near a Mohamedan mosque or a Hindoo temple, should not be sold so as to subject the religious feelings of the people to offence, and thus also the lessee of Government land, or the owner of land immediately adjoining it, should be allowed to purchase the proprietary right for a fair sum, without requiring the land to be put up to public competition. The title to land thus sold will not be valid till the sale has been confirmed by the Government, and it is always required that the extent and description of the land be specified as minutely as possible, both by a map and by written statement. When there is much nuzzool land belonging to the Government in the neighbourhood of large cities, it is much sought after for building purposes. The rules laid down by the Government, for the adjustment of claims regarding such land in the neighbourhood

of Agra on April 25th, 1845, were published by the Sudder Board of Revenue as a Circular Order, and will be found in the Appendix No. XXIX.

335. The sums realized by the sale of nuzzool land are often devoted by the Government to purposes of local improvement, and the Local Agents become then entrusted with the care of public works of greater or less extent.

336. *The one per cent. Fund, or Road Fund.* At the time of the settlement, the zumeendars agreed to contribute one per cent. on the Government jumma, in commutation of the obligation, which rested upon them to keep in repair the public roads passing through their estates. The sum thus contributed is incorporated with the Government demand, and is leviable at the same time and by the same process as the public revenue. It is realized by the Tuhseeldars, and is remitted by them to the Public Treasury, where it is credited under the head of Deposits, and is paid out from thence on bills in English signed by any three members of the Local Committee. This Committee is constituted under a Resolution of the Government, dated February 10th, 1841, and is vested with the charge of all the roads in the district, except those which may be maintained by the Government.

337. The Collector is hence ex-officio the Treasurer of the Fund, and he is bound from his position to take a prominent part in the proceedings of the Committee. He is responsible that the faith pledged to the proprietors of land at the time of settlement is fairly kept, that they are exempted from all requisitions to repair the roads themselves, and that the roads are kept by hired labourers in proper repair for them. It is only after this primary object of the Fund has been amply provided for, that any surplus money, which may remain, can be appropriated to the improvement of the main lines of communication by the erection of bridges, or by raising and metalling the road.

338. *Supplies for Troops.* All proprietors and farmers of land are bound under the provisions of Regulations XI. 1806, and VI. 1825, to facilitate the march of troops through the country by providing the means of transport across the rivers, and by furnishing supplies, and

on failure to do so they are subject to fine. On the other hand, the Government engages to reimburse them all expenses on these accounts, and also to compensate them for any damage done to standing crops by the passage of troops. The Collector is charged with the duty of making these arrangements, and hence is furnished by Commanding Officers with timely notice of the approach of all troops, and of the route by which they will march, and the places at which they will encamp. He is responsible that the troops meet with no impediment, and that the owners are fairly paid for all articles which they may furnish to the troops. Repeated orders have been published both in the Civil Department to Civil Officers, and in the Military Department to the Commanding Officers of regiments or detachments, to ensure the attainment of these important ends. The most important of these standing orders have been collected together into a small pamphlet, entitled "Selected Orders, Civil and Military, regarding the march of troops, &c." which was printed under the orders of the Government at Simla in 1847, and a supplement was printed at Agra in the following year. It will be seen that the arrangements in this respect along the Grand Trunk Road have been made with particular care. Their strict maintenance is essential to the efficiency of Military operations, and to the comfort and well-being of the inhabitants along the road.

339. *Pensions.* It is unnecessary here to recapitulate the rules, which were prescribed for deciding on claims to pensions granted by former Governments. These investigations, held under Regulation XXIV. 1803, Section 17, Regulation VIII. 1805, Regulation XXII. 1806, and Regulation XI. 1813, were the occasion of much fraud, and were protracted through many long years. It is believed, that all such claims have been now decided, and that the Collector has only to concern himself with the payment of those, whose right has been recognized.

340. Pensions are of several kinds, the most important of which deserve distinct mention.

341. *First.*—Those pensions, which have been granted under Section 2, Regulation XXIV. in lieu of perpetual rent-free grants, are not liable to resumption, but constitute a heritable transferable property, liable to become the subject of litigation like any other property. There

is some reason to believe that this distinction has not always been kept in sight, and that few pensions have been specially declared to be granted by Government under this law. It may be observed that under the provisions of Regulation VI. 1817, the grant and confirmation of such pensions rests entirely with the Government, and that they cannot be claimed in a Court of law ; but, when once granted and confirmed by the Government, claims regarding the disposal of them can be heard by the Courts. As these pensions are likely to be divided into small portions, and the payment of them entails much trouble and responsibility on the Collector, it has been proposed to buy them up at a number of years' purchase corresponding with their market value. Proposals to this effect can at any time be made.

342. *Second.—Treaty pensions.* These are pensions, which were stipulated for in treaties with independent princes on the first acquisition of the country, and to the punctual payment of which the national honour is pledged. They are either in perpetuity or for one or more lives, and great care will be necessary on the death of each pensioner to ascertain, whether his heir is entitled or not to succeed.

343. *Third.—Pensions granted under any other clause of Regulation XXIV. of 1803 than Section II.* These are pensions continued to persons, who held them at the time of the acquisition of the country, and the renewal of them to heirs cannot be claimed of right. Where any special grounds exist for the renewal of a whole or part of the grant, either on grounds of policy or charity, a representation of the circumstances must be made to the Government. Unless the grant be renewed, it lapses as of course.

344. *Fourth.—Pensions in lieu of resumed rent-free Grants.* These are eleemosynary allowances, given by the Government to lessen the hardship attending the resumption of rent-free lands, held on invalid tenures, from those who had been long in possession of them. They are only life pensions, and terminate on the demise of the parties from whom the resumptions were made.

345. *Fifth.—Superannuation Service Pensions.* These are granted to servants of the Government under rules, which have been already given in Appendix No. I.

346. Although the grant or renewal of any of the above pensions (except those held under Section 2, Regulation XXIV. 1803) cannot be claimed\* in a Court of Justice, yet it is declared in Section 16, Regulation XXIV. 1803, to be "the duty of the Collector to see that all just and authorized pensions are duly paid;" and that "where any person may deem himself aggrieved by the act of the Collector in respect to a pension, it shall be competent for him to sue for redress in the Civil Court of the district."

347. Pensions granted by Government are not liable to attachment in execution of decrees.† This must be held applicable to all pensions which are not given by Government under Sections 2 and 3, Regulation XXIV. as in commutation of perpetual or life rent-free grants.

348. 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. The rules on the subject have not hitherto been easily accessible. They will be found abstracted in the Appendix, No. XXX.

\* NOTE.—See *Constructions by the Sudder Dewanny Adawlut*, No. 230, January 12th, 1816, and No. 343, July 6th, 1821.

† See *Construction of the Sudder Dewanny Adawlut*, No. 788, May 3rd, 1833.

# APPENDIX.

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APPENDIX, No. I.—(Vide Paragraph 19.)

January 4th, 1831.

## *Pension Rules for Uncovenanted Servants.*

FIRST.—Superannuation Pensions will be granted only to the superior classes of public servants indicated in the annexed list. Inferior servants, sowars, armed or organized peons, including jemadars and other ranks, lascars,\* boatmen, artificers, labourers and menials, are to have no claim to such provision.

SECOND.—With the exception of Native Judges and Law Officers, the applicant must have been employed in the public service† for a period of at least twenty years.

\* Native Seamen in the Marine or Pilot Establishments at this Presidency are not included within the provisions of these rules.

† The period of service passed in a grade in which the candidate is not eligible to a Pension, cannot be recognized as part of the prescribed term of service qualifying for a Pension, in which he would be eligible, under the rules. Meritorious cases will be considered specially, when the service of the candidate has been such as to entitle him to favour, though he may not, in grades entitled to Pension, have completed the prescribed term of service.

*Resol. Govt. of India, Financial Dept., March 16th, 1842.*

A claimant in such a case may be admitted to the benefit of the Pension, if the last promotion to the grade entitling him to Pension, was obtained as a reward for special service of gallantry, or for other good conduct.

*Resol. Govt. of India, Financial Dept., June 22d, 1842.*

When persons who have served the Government long and faithfully, and whose age renders it difficult for them to find other suitable employment are dismissed in consequence of a general system of retrenchment, it is but right to treat them with liberality.

*Orders of the Hon'ble Court of Directors, dated November 6th, 1844.*



**THIRD.**—The public servant, whatever may have been the period of his service, must be incapacitated for further employment by old age, protracted ill-health, loss of sight, or other bodily or mental infirmity.

**FOURTH.**—The character, conduct, and past services of the public servant must be favourably certified by the Officer or Officers under whom he may have been employed, and must appear to be such as to entitle him to the favourable consideration of Government.

**FIFTH.**—Whenever it may be judged expedient to grant a Pension to a public Officer, whose case may come within the foregoing provisions, the amount of the Pension shall be limited as follows :

1st.—If the period, during which the individual may have been actually employed in the public service shall be more than twenty years, but less than thirty years, the amount of the Pension shall ~~not~~ exceed one-third of the monthly salary, or authorized official allowances of such individual, calculated on an average of five years previously to the date of the application for such Pension.

2nd.—If the period of actual service shall have been thirty years or upwards, the amount of the Pension shall not exceed one-half of the salary, or authorized allowances of the individual, calculated in the manner above stated.

3rd.—For Law Officers and Native Judges, the period of fifteen years shall be substituted for that specified in Clause 1st, and twenty-two years for the term mentioned in the 2nd Clause.\*

4th.—The rates of Pensions shall be fixed on a graduated scale within the prescribed limitations, with reference to the responsibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his service.

**SIXTH.**—A Pension will hereafter be granted by Government to the family, or any 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 accidents sustained therein.

\* Unless the full periods specified in Clause 3rd, viz. fifteen and twenty-two years, shall have been passed in the discharge of the functions of Law Officer, or Native Judge, the advantages conceded by the Clause are not intended to be allowed. It consequently follows that mixed service will not entitle any applicant to the benefit of Clause 3rd.

*Orders of Govt. of India, Financial Dept., dated October 20th, 1843.*

SEVENTH.—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 Hon'ble the Court of Directors.

EIGHTH.—Whenever an application may be made to Government, with a view of obtaining the grant of a Pension, in favor of any officer employed in the public service, the application shall contain full and specific information on the following points :

1st.—The name, class or caste, age, and proposed place of residence of the individual, for whom the Pension may be solicited ; the situation in which he may be employed at the time when the application may be made, the total period during which the individual may have been employed in the public service, and the various official situations, in which he may, from time to time, have been so employed.

2nd.—The monthly amount of the salary of official allowances of the individual in question, on an average of five years previously to the date of the application.

3rd.—The causes by which the individual may have been rendered incapable of discharging any longer the duties of his office, whether by extreme old age, protracted illness, loss of sight, or other bodily or mental infirmity.

4th.—His general character, conduct and past services in the official situations which he may have held.

NINTH.—If the Officer making the application shall be unable, from his personal or official knowledge, to supply the whole of the specific information above required, he shall call upon the individual in whose favor the application may be made to furnish a written statement (to be verified by his oath or solemn declaration if required) on such of the points above noticed as may be necessary.

TENTH.—If the individual shall be rendered incapable of further service by protracted illness, loss of sight, or other bodily or mental infirmity, a medical certificate\* to that effect shall be also transmitted with the application.

\* By a resolution of the Supreme Government, dated December 30th, 1848, the applicant must also appear before an invaliding Committee, whenever he is resident within a convenient distance of any Military Station, where such invaliding Committees are usually assembled. If any circumstances prevent his appearing

**ELEVENTH.**—Each application for a Pension, under the foregoing rules shall be made by the head of the office, under whom the individual recommended to be pensioned may be employed, in a letter addressed to Government, and accompanied by a register on a separate sheet of paper in the form hereto annexed.

**TWELFTH.**—Lapses of Pensions shall be communicated to the Civil Auditor 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 to be responsible to Government for the fulfilment of this rule.

**THIRTEENTH.**—No Pension shall be payable in arrear for a period exceeding six months without the express sanction of Government, obtained through the Civil Auditor, 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 Auditor, 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.

**FOURTEENTH.**—It shall be the duty of the Civil Auditor to exercise a vigilant control over this class of Pensions as over all others, and with that view, to bring to the notice of Government all instances in which, in the granting of Superannuation Pensions, any of these rules may be departed from, unless he shall be distinctly informed that a special exception has been made in the individual instance.

\* **FIFTEENTH.**—It shall further be the duty of the Civil Auditor to 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 Pensioner's lives, that officer 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 enquiries as may appear necessary to ascertain

before the Committee, these are to be fully stated in the application for pension. See Notification of Government, dated February 6th, 1849.

whether, and in what particular instances, fraud has actually been committed, and to submit to Government the result of his investigation.

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List of the several classes of Subordinate Officers in the civil department, who, under the foregoing rules, are considered to have eventual claims to Superannuation Pensions from Government.

Registers, Head Clerks and Accountants, Indexers, Examiners, Readers, Librarians, Record-keepers, Translators, Interpreters, English and Native Writers, Moonshees, Jowabnuvees, English and Native Accountants, Mohurrirs, Mootusuddees, Goomashtas, Karkoos, if drawing more than 10 rupees.

Head Treasurers, Head Native Revenue Officers, Serishtadars, Dewans, Head Native District Revenue Officers, Tuhseeldars, Amildars, Peshcars, Ameens.

Heads of Districts, Police Darogahs, Law Officers, Moulvees, Cazees, Pandits, Mooftees, Native Judges, Sudder Ameens, Moonsiffs, Head Executive Officers of the Courts, Nazirs.

Native Doctors, *v. Orders of Govt. Jud. Dept. Sept. 7, 1831.*

Jailors and Jail Darogahs, *v. Orders of Govt. of India, Home Dept., dated August 17, 1844.*

Section Writers permanently employed on the fixed establishment, *Orders of Govt. of India, Fin. Dept. March 24, 1849.*

*Register of an application for a Superannuation Pension from the Establishment of ——— preferred under the Rules passed by Government.*

	Name of the person by whom the pension is applied for with the name of his father.
	Number on the Establishment.
Indelible marks and other signs or natural defects.	Identification of applicant's person.
	Feet.
	Inches.
	Years.
	Months.
	Days.
	Age of applicant at the time of application.
	Religion, caste, or Tribe.
	Province.
	Pergunnah.
	Village.
	Where residing.
	Present employment.
	Years.
	Months.
	Total period of service.
	Date of application to Government.
Rs. A.P.	Average Salary or authorized official allowances per mensem, for the 5 years preceding the date of application.
Bs. A.P.	Salary or authorized official allowances per mensem at the time of application.
	Abstract of the grounds of application.
	Remarks by the Head of Office.
Bs. A.P.	Proposed amount of pension per Mensem.
	Treasury at which the party, if pensioned, wishes to draw his pension.
	Orders of Government.

*Judicial and Revenue Depart. the 11th July, 1846.*

*Rules regarding travelling allowances for Uncovenanted Servants of Government.*

1st.—In consolidation and explanation of existing rules regarding travelling allowance to uncovenanted officers, the Hon'ble the Lieutenant-Governor is pleased to publish the following for general information.

2nd.—The travelling allowances of all uncovenanted officers, Christian or native, in the revenue, judicial and political branches of the service as detailed below, shall be 3-10ths of the salary drawn by each individual.

3rd.—When the officer may be required to proceed by dawk, under special authority from Government, he will receive at the rate of 4 annas per mile, during the time he may so travel, and, on the days on which he may not so travel, he will receive at the aforesaid rate of 3-10ths of his salary.

4th.—This scale of allowance will come into effect on August 1st of this year, and will be applicable to the following persons, whether present incumbents or otherwise.

5th.—The fixed establishments of public covenanted officers, when moving from the station, or usual fixed residence of such officers.

6th.—All principal Sudder Ameens, Moonsiffs, Deputy Collectors and Deputy Magistrates, when required to travel within their districts, or during transit from one district to another, when ordered on the public service and without a view to their promotion or to their acting in a higher grade.

7th.—All nujeebs, burkundazes, or men of the provincial battalions, when ordered beyond the limits of the district or division within which they are ordinarily required to serve.

## APPENDIX, NO. II.—(Vide Paragraph 40.)

## CIRCULAR.

## SUDDER BOARD OF REVENUE, NO. II.

*Balances.*

168. Before detailing the mode in which balances should be reported, the Board think it necessary to premise that, as instances have been brought to their notice of tuhseeldars and other pergunnah officers being fined, and deductions from their salaries carried to the credit of villages from which arrears are due, you are strictly enjoined to prohibit the revenue officers of your division from ever having recourse to this very objectionable practice.

169. The means by which arrears of Revenue (if justly due) may be realized, or insolvent malgoozars got rid of, have been already shewn, and the means of punishing negligence, or inefficiency in the pergunnah officers are simple and obvious. They may be dismissed, or fined in proportion to their offence, but a Collector is not justified in carrying any part of the salary of a public officer to account as Revenue for any defaulting mouza.

170. Another practice, which the Board wish to repress, is that of carrying the collections of the current year to the credit of arrears of the preceding year. The Collector is bound to collect the fixed juma within the year, and to propose the established methods to enforce payment when it is obstinately withheld. If an arrear remains at the end of the year, it is the Collector's business to take into consideration the proper course to be pursued. If there be any special ground for remission, he should propose remission; if not, he should apply, as far as his authority goes, or propose for sanction to competent authority, the appropriate *dumess*. If he thinks the party should be allowed to engage to pay by instalments the following year, he should propose that course, though it is one to which the Board very unwillingly resort, as they always object to draw on the future.

171. It is, however, a breach of good faith on the part of a Collector both to his employers and the people, to let a demand lie over, and then carry to account for its liquidation the receipts of the current year. It is in fact, concealing the real state of his district, neglecting his own duty, and rendering it difficult for the controlling authorities to do their's.

172. The following are the forms to be submitted on the occasion of reporting balances.

*Annual Report.*

173. No. I. A. This is a mere memorandum, showing the amount of juma for the year under report, and the collections and balances of that year, which as well as No. V. A. must invariably be submitted at the close of the year, whether there is a balance or not.

174. No. II. A, is the detailed statement of these balances. There is a column for the insertion of the letters A, B, C, D; E, by which it will be seen at once where the balance is irrecoverable, or in train of liquidation, &c. Where the balance falls partly under one class, and partly under another, both letters will be affixed, or more than two letters if required.

175. No. III. A. This abstract will bring the entries under each letter together. The detail of villages is no longer required.

176. No. IV. A, is a pergunnah statement of irrecoverable balances.

177. No. V. A, is a memorandum showing the outstanding balances previous to the year of report. The object of this is to see that no old balances remain unreported without sufficient reason, and for binding the Collectors to furnish the report within a reasonable period.

178. These annual reports should be transmitted to you by the Collector as soon as possible after the close of the Fuslee year last expired, and after examination, they should be returned from your office to the Collector with your resolutions on every item requiring notice, indicating the course which should be pursued for the realization of recoverable arrears, and authorizing final arrangements to be made in all other cases within his competency. These orders he should be directed to carry into effect within a fixed period, and to return the statements to you, so as to admit of their being despatched from your office to the Board, on the 1st of September following the close of the year reported on. This may be done without any difficulty, as the accounts will not be encumbered with any balances, except those of the year reported on.

179. You may submit a copy, or the original of the Collector's report, whichever you find most convenient, as well as of any supplemental statement, which the Collector may think it expedient to draw out in order to shew what he has done in compliance with your resolu-



tions. The abstracts Nos. III. A, and IV. A, should of course be corrected, classed, and arranged according to your final resolutions, as they are intended to shew to the Board what your opinion may be on each item balance, and not what the Collector recommends. The resolutions which you may record, should be shown in the appropriate column of No. II. A, to be submitted to the Board.

*Report on Outstanding Balances.*

180. The statements Nos. I. to IV. B, for reporting balances outstanding previous to the last year, do not appear to call for any particular remark. They are in all essential points the same as those already rendered, and are so simple as to require no further observations. They may be submitted, either copied or in original, with your resolutions recorded on them.

181. In these reports, the greatest portion will be appropriated to nominal balances, and it would be expedient to bring together balances of this nature which have originated from similar causes; as by these means one remark and resolution will suffice for the whole without repetition. Thus balances arising from summary settlements, settlements under Regulation VII. of 1822, or Regulation IX. of 1833, will form different groups; and as probably the same remark will apply to the whole number included in each group, they can be disposed of with greater rapidity.

182. The Collectors must be given to understand that there must be one consecutive series of numbers throughout, whatever may be the number of pergunnahs reported.

183. There appears no reason why paper beyond the size of foolscap should be used for these returns. The necessity for adopting paper of a larger size, more frequently arises from the licentiousness of a clerk's hand-writing than from length of remark, or want of space for the number of the columns in which arithmetical figures are entered.

184. Collectors when reporting outstanding balances for adjustment, should distinguish carefully in their reports the cases in which the balance proposed for remission should be finally given up, from those in which it is fairly realizable, but proposed to be remitted from the present impossibility of realizing it, and which in their judgment ought to be levied hereafter, should the means be found.

185. The Board desire that these last may always be submitted in

a separate statement from those which are recommended to be entirely given up, and I am directed to request that a book should be prepared in which all such should be entered, to be called "Book of suspended dues of Government—to be realized hereafter as opportunity may occur."\*

186. By referring to this book with an alphabetical ledger index it will be always easy to trace out and take any cases, in which the realization of an old balance may be practicable and expedient.

187. By these means the facts of each case will be placed distinctly on record, and security provided against the cases of wilful defaulters being confounded either by negligence or lapse of time with the cases of persons whose misfortunes may really merit forbearance.

188. The reports on outstanding balances are not now required, as formerly, to be submitted at a definite period annually, but as soon as the Collector can prepare the statements; and you must be careful to see that no unnecessary delay is suffered to occur in their transmission. It is obviously the advantage of all parties to keep the balance statement clear, and the Board have little doubt, that if your attention is constantly directed to this important object, you will shortly have the satisfaction of finding that the annual statement alone remains for the Collectors to prepare—all balances previously outstanding being entirely expunged from the books.

It has since been found that the maintenance of this "Book of suspended dues," is open to much objection. As regards each item, it ought at once to be decided, whether the balance should be realized or not. If it should be realized then it should be retained on the (Bukaia Towjee) list of outstanding balances, as long as there is any hope of its recovery, for it is otherwise liable to be lost sight of. If, on the other hand, it ought not to be realized, or is pronounced irrecoverable, it should then be finally relinquished and altogether removed from the public accounts. Items like those in the Book of suspended dues, which are subject to no regular check, but which may be brought forward or not according to the caprice or activity of the local officer of the day, are apt to become the occasion of intrigue and oppression on the part of native subordinates. Paras. 184—187 may therefore be considered cancelled, so far as regards the maintenance of this book.

*Memorandum.*

DIRECTIONS FOR COLLECTORS  
[Appendix, No. II.]

District.	Juma of —.	Collections on account of —.	Balance at the close of —.	

No. II. A.

*Annual Detailed Statement of Arrears of Revenue due for ——— in the District of ———*

28

No.	Letter.	Pergun- nah.	Village.	Pro- prieters.	Farmers.	Securi- ties.	Juma.	Balance.	Explanation of Collector.	Resolution by Com- missioner.
							Total,			

*Appendix, No. II.]*

OF LAND REVENUE.

315

## No. III. A.

*Abstract.*

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A. In train of liquidation, . . . . . Rupees,

---

B. Pending decision of Court, . . . . . Rupees,

---

C. Nominal, . . . . . Rupees,

---

D. Doubtful, . . . . . Rupees,

---

E. Irrecoverable, . . . . . Rupees,

---

## No. IV. A.

*Abstract Annual Statement of Irrecoverable Balances*  
*for ——— in the District of ———*

No. in detailed Statement.	Per-gunnah.	Village from which due.	Juma.	Balance.	Remarks by Commissioner.
		Real.			(A brief explanation of the cause of balance and the reason of its being irrecoverable to be here stated.)
		Nominal.			
			Total,		



No. I. B.

*Detailed Statement of outstanding Balances of Land Revenue in the District of ——— to the end of ———.*

Number.	Letter.	Pergunnah.	Village.	Proprietors.	Farmers.	Securities.	Jnma.	Balance of each Year.				Total.	Explanation of Collector.	Resolution by Commissioner.
								Year.	Amount.					
1	B.	Kuntit	Moolwa Jowsra.	None.	Kham.	"	000	1239	000					
								1240	000			0000		
2	C.	Ditto.	Gungawut.	Julalooddeen and Baboo Deepnarain Singh.	"	"	000	1234	000					
								1236	000					
								1237	000					
								1238	000					
								1239	000					
								1240	000					
								Total,				0000		
												00000		



## No. II. B.

*Abstract.*

---

A. In train of liquidation, . . . . . Rupees.

---

B. Pending decision of Court, . . . . . Rupees.

---

C. Nominal, . . . . . Rupees.

---

D. Doubtful, . . . . . Rupees.

---

E. Irrecoverable, . . . . . Rupees.

---

## No. III. B.

*Abstract Statement of Irrecoverable Balances in the District  
of ———.*

No. in detailed Statement.	Pergunnah.	Village from which due.	Year.	Amount.	Total.	Grand Total.	Remarks by Commissioners.
1	Shahjehanpore.	Oodepoor,	1240	50 0 0			(A brief explanation of the cause of balance and the reason of its being irrecoverable to be here stated.)
			1241	50 0 0	100 0 0		
2		Purrera,	1240	350 0 0			
			1241	350 0 0	700 0 0		
3		Bheura,	1240	50 0 0			
			1241	50 0 0	100 0 0		
4		Khonda,	1240	100 0 0			
			1241	100 0 0	200 0 0	1100 0 0	
5	Dasnehi.	Putherea,	1238	100 0 0			
			1239	50 0 0			
			1240	20 0 0			
			1241	10 0 0	180 0 0		
6		Dholpoor,	1241	0 0 0	100 0 0		
7		Khaja, Kehra,	1240	15 0 0			
			1241	15 0 0	30 0 0	310 0 0	
				Nominal Balances.			
1	Shahjehanpore.	Surrodah,	1240	100 0 0			
			1241	20 0 0	120 0 0		
2		Purrera,	1240	10 0 0			
			1241	20 0 0	30 0 0	150 0 0	
3	Dasnehi.	Mureya Kulieye,	1239	0 0 0	10 0 0		
4		Mayronea,	1241	0 0 0	5 0 0	15 0 0	
				Total,		1575 0 0	

## No. IV. B.

*Abstract Statement of Pergunnah Balances for each year.*

Pergunnah.	Year.	Rs.	As.	P.	Balance.		
Chibramow, ....	1225F.	849	15	9			
	1233	4995	1	3			
	1235	428	4	0			
	1243	2277	8	0	8550	13	0
Benour, . . . . .	1225	140	6	0			
	1233	1773	15	3			
	1240	100	0	0			
	1242	100	15	9			
	1243	719	0	0	2834	5	0
	Total	Rupees,			11385	2	0

APPENDIX, No. III.—Para. 42.

CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

*Summary Settlements.*

165. Whenever arrears may have accrued in consequence of the severity of the juma, and it may be considered advisable to reduce the Government demand, instead of resorting to process either of farm or of sale, you will direct that the reduction be reported as a summary settlement, and in the following form.

167. The rates of the revised settlement are so moderate that a reduction of juma can rarely be necessary except where the lands are subject to injury from the encroachment of rivers; and as, in such instances, provision should be made for the prospective adjustment of the Revenue in the event of alluvial increment or further diluvion, you will always cause a condition to be entered in the lease and counterpart of all muhals, so circumstanced, that if at any time the increment or diluvion be found to exceed 10 per cent., the estate will be open to a fresh settlement.



## APPENDIX, No. IV.—Para. 43.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE No. IV.

*Rain Gauges.*

133. Commissioners of Revenue are requested to have rain gauges constructed on the plan annexed, and to supply one to each Thanna and Tuhseel office in the districts subordinate to them.

134. The mode of measuring the fall of rain by a rod graduated on a scale of inches divided into ten parts cannot fail, with common care, to ensure accuracy, and the remarks on the plan contain all the rules that require to be attended to.

135. Collectors should also be supplied with a rain gauge for the Sudder station, and be directed to keep the monthly registers of the Sudder and Mofussil offices stitched together and carefully recorded.

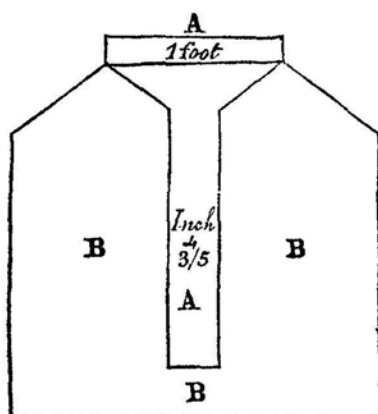
136. A form of register is subjoined for general adoption, and Commissioners are requested to report when the arrangement is completed. They will also be pleased to procure for record in the district offices copies of registers, that may have been previously kept, either by the Commissariat or Survey Department.

Sketch of the Rain Gauge to be introduced into the Districts of the North Western Provinces.

*Scale one foot to an inch.*

AA. A tin receiver, in length 3 feet  $1\frac{1}{2}$  inches.

BBB. Masonry into which the receiver is placed, built on an open site at a distance from any obstruction.



Iron Rod or Scale to measure the Rain Gauge water.

Length 2 feet 8 inches.



The Rod is divided into 32 inches or divisions, each divided into 10 parts.

One of the smaller divisions measures 0.01 inch of rain on the ground being the 100th part of an inch.

Ditto	larger	ditto	0.10 ditto ditto 10th do. do.
and 10 of the ditto		ditto	1.00 ditto being 1 inch of rain on the ground.

The rain is to be measured once in 24 hours, but oftener when there are heavy rains.

*Meteorological Register kept in the office of the ————  
at ————, for the month of ———— 184—.*

Date.	Day of the week.	Direction of the wind.	Aspect of the sky.	Rain Gauge.		Remarks.
				Inches.	Tenths	
1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st,						In season of distress arising from drought, the general appearance of the country as affected by drought should be stated.



Cir. Order Sud. Bd. of Rev. No. 2 of 1847.

2d. Commissioners will be pleased to demand from the Collectors under their control, and to furnish to the Board, a Quarterly Report, on the state of the Rain Gauges in their respective Divisions in the Form appended to this Circular.

3d. The simplest mode of procuring the desired information, is for the Collector to call upon the Officer in charge of each Gauge, to state the necessary particulars in the column of remarks in every *Monthly Register*. By this *Officer* is not meant the Mohurrir, who records the fall of Rain, but the Head of the Office, viz. the Tehseeldar or Thanadar, who should subject the Instrument to the necessary tests in his own presence. Any repairs should be noted in the same place and manner.

4th. The Collector or other Officers, who may visit the interior of the district, should be desired to take the opportunity for examining the condition of the Gauges, and the Commissioners should see, upon their annual tours, that these instructions are properly acted up to.

5th. A few spare Gauges, according to the extent of the district, should be kept at each Sudder Station, to supply the place of those which may go out of order. When repairs are required, particular caution should be exercised to see that they are made by a proper workman, and that the original proportions are not altered in the process. Care should be taken that the rods are properly marked off, and where a float is not used, paint or any oily substance which renders it difficult to follow the trace of the water, should be avoided.

6th. The Board desire to enjoin the greatest care and accuracy in the carrying out of these Rules, and in the general preparation of the Registers. Where the information contained in these Meteorological Statements is correct, it may prove of inestimable value in cases of Drought or Famine; but where erroneous, by leading to wrong conclusions, it may inflict a positive injury.

*Half yearly Report on the State of the Rain Gauges.*

District.	Number of Gauges.				Remarks.
	At Sudder Station.		At Tuhseeldarees.	At Thanahs.	
	In Use.	In Store.			
					Here the Collector will certify the efficiency of the Rain Gauges, mentioning any and what repairs have taken place.

Cir. Order Sud. Bd. of Rev. *The 3<sup>rd</sup> August, 1847.*

Commissioners in submitting the Meteorological Registers of their Divisions, will, in their letters, insert an abstract of the average result in each District in the accompanying Form :

District.	Average.
Whole Division.	

## APPENDIX, No. V.—Para. 47.

## CIRCULAR ORDER, SUDDER BOARD OF REVENUE, No. IV.

245. The Board direct that the Form for reporting annual Tuccavee receipts and disbursements, may be punctually transmitted from your office by the 15th of January, every year. The entries in this return should be arranged according to the dates on which the Board sanctioned the advances.

246. The same Form should be used in submitting applications for advances. Those columns which cannot be filled up until the advance shall actually have been recovered being of course left blank in the statement.

247. English dates only should be inserted. If the precise date of the month cannot conveniently be obtained, the insertion of the month alone will be sufficient. Column 13 is intended to represent the date on which the entire amount of the advance was realised. All intermediate collections should properly find a place under the head of remarks.

248. Collectors should include in the return all sums which have been sanctioned, though they may not have been actually disbursed up to the period of the preparation of the statement.

249. Collectors should observe as a general rule, that when Tuccavee advances have been once sanctioned by the Board, if the disbursement be not made within the period of three months after the receipt of the sanction, fresh authority will be required for the payment of such advances.

*Register of Tuccavee advances in the — or — Division for the year, 184 .*

1	District.
2	Pergunnah.
3	Village.
4	Number of application.
5	When applied for.
6	Number and date of Sudder Board's Au- thority.
7	Amount sanctioned.
8	Sum given.
9	Date on which the sum was given.
10	For what work.
11	When to be finished.
12	Advance when to be re- paid.
13	Date of completion.
14	Total amount when re- covered.
15	Remarks.

Cir. Order Sud. Bd. of Rev. No. 6, of 1847.

*The 21st May, 1847.*

The Sudder Board of Revenue, having observed that the Tuccavee advances for the construction of works of permanent utility have of late years become very large, desire that a Towzee in the annexed Form, be submitted at the close of every Quarter\* beginning with the 31st March, 1847.

2d. This Form is intended to show what portion of the outstanding advances is due, and the progress made in its collection. It should be kept in detail in the District Offices, but the *Totals* alone for the entire District should appear in the Towzee.

## FORM.

*Half yearly Towsee of Tuccavee Advances, Collections and Balances for the ——— District to be furnished on 31st December and 30th June.*

Advances made.			Advances due.				Outstanding advances.	
1	2	3	4	5	6	7	8	9
Up to close of last half year.	Within the pre-sent half year.	Total.	At close of last half year.	Within the pre-sent half year.	Total.	Collections with-in the half year.	Not due.	Due.

\* N. B. Made half yearly by a Circular Order, No. 28, dated 29th Oct. 1847.

*Circular by Sudder Board, No 5, Dated 2nd March, 1855.*

The Sudder Board of Revenue, with the sanction of the Government of these Provinces, prescribe the following rules for revised periodical returns of Tuccavee advances for works of permanent utility, made under the provisions of section 2, Regulation XLVI. 1795, for Benares, and sections 8 to 15, Regulation XLIV. 1803, for the ceded and conquered Provinces.

\* Printed Circular IV. Paragraphs 245 to 248.  
No. VI. of 1847.  
No. XXV. of 1847.  
Letter D. of 1853.

2nd. The Circular Orders of the Sudder Board of Revenue, enumerated in the margin\* are superseded by these rules, and the forms annexed will be observed in future.

3rd. Form A. Applications for such advances will be submitted in this form to the Sudder Board of Revenue for sanction, and as from these a register will be compiled in the Board's Office, the transmission of a divisional register, as heretofore, is unnecessary.

4th. Form B. The Towzee of these advances will, in future, be furnished annually for each division, according to the official year, and should be despatched from the Divisional Office by the 15th May. As the annual return of advances actually made has been dispensed with, it will be necessary, in order to keep the Sudder Board's register correct, that the sums not disbursed should be indicated. This may be done without an additional statement, by a note in the Column of Remarks in the Towzee, thus :

*Amount Sanctioned.*

Untaken advances of 1853-54,.....	0	0	0
Sanctioned in 1854-55,.....	0	0	0
<hr/>			
Total.....	0	0	0
Advanced during the year, as per Column 2,.....	0	0	0
No. and amount of each item forfeited for non-acceptance within 3 months, .....	0	0	0
Remaining to be accounted for in 1855, .....	0	0	0

5th. Form C. The detailed statement of instalments due, collections and balances, will be drawn out in this form, according to the

official year. Only those cases will be entered, in which some portion of the advance was actually due, according to the instalments agreed upon, within the year. The total entries in Columns 9, 10 and 11, should correspond with the sums entered in columns 6, 7 and 9, respectively of the Towzee.

6th. Instances of premature requisition of payments having been brought to notice, the Sudder Board direct, as a general rule, that the instalments for repayment of a Tuccavee advance for a work of permanent utility, shall not commence until the lapse of a twelvemonth from the date fixed for the completion of the work, on account of which it was authorized, and that, except in special cases, the whole advance shall be re-paid in three years from that date.



## FORM A.

*Application for Tuccavee advances for works of permanent utility.*

1	District.	Amount of advance.	REMARKS.
2	Pergunnah.		
3	Mouzah.		
4	Number of Application.		
5	Date of Application.		
6	Proposed.		
7	Sanctioned by the Board.		
8	For what work.		
9	When to be finished.		
10	Advance when to be re-paid, with date of instruments.		
11			

## FORM B.

*Yearly Touzee of Tuccavee advances for works of permanent utility, collections and balances in the district for 185 -5*

Advances made.		Advances due.		Outstanding advances.	REMARKS.
1	Up to close of last year.	2	Within the present year.		
3	Total.	4	At close of last year.	7	Collections within the year.
5	Within the present year.	6	Total.	8	Not due.
9	Total.	10		9	Due.

## FORM C.

*Detailed statement of instalments due, collections and balances on account of Tuccavee for works of permanent utility, in the district for the year 185 -5 .*

1	Number.	2	Pergunnah.	3	Mouzah.	4	Number in Tuccavee Register.	5	Number and date of authority.	6	Amount advanced.	Instalments due.		10	Realized up to the close of the year.	11	Balance.	12	Collector's explanation.	13	Commissioner's orders.
												7	At the close of 185 .								

## APPENDIX, No. VI.—Para. 66.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

55. The system observed in issuing dustuks is in several districts liable to serious objection. No intelligible accounts are kept, no check exists to the extortion of native officers, and as a thorough reform is needed in such places, the Board consider that the occasion should not be lost of extending over all the North Western Provinces the principles which they desire to see introduced. A form of dustuk and a set of tulubana accounts are appended,\* which you will circulate for general adoption throughout the districts under your control. No old form of dustuk or account, under the impression that it is preferable to the one now issued, should be retained, the object being to establish uniformity and to admit of no deviation whatever.

56. Although the entries in the columns of these forms are sufficiently explanatory of the purpose for which each statement is required, I am directed to record the following observations in order to prevent all chance of mistake.

57. No. I. is the form of the new dustuk.

58. No. II. the form of Tuhseeldar's receipt for printed dustuks.

In filling up the middle column it will be sufficient to give the first and last numbers; e. g.

Dustuks received. . . . . 100

How numbered,

From. . . . . 40

To . . . . . 140

59. No. III. is a mehalwar monthly Tulubana Register.

When dustuks are issued for arrears due on former kists, a supplemental register in the same form should be furnished, and an abstract of the whole given on the second page of the first leaf of the register in the following form.

\* Nos. I. to XII.

Name of pergunah.	Number of dustuks issued for former kists.	Number of dustuks issued for current kists.	Total number of dustuks issued in the month.	Tulubana.		
				Demand.	Receipts.	Arrears.

60. No. IV. Monthly statement of establishment and abstract of tulubana receipts and disbursements in a Tehseel division.

61. These forms, Nos. III. and IV., should be transmitted to the Sudder office on the fifth day of the following month.

62. No. V. Mehalwar yearly tulubana register for a Tehseel division which will serve to show at one glance the number of dustuks issued for any mehal during the year.

If more than one defaulting mehal belongs to the same proprietor or farmer, a remark should be entered to that effect in the last column. Explanation of arrears should also be given.

63. No. VI. Yearly statement of establishment and abstract of tulubana receipts and disbursements of a tehseel division.

64. No. VII. is the form of Canoongoe's report of the number of dustuks issued under his attestation by the Tehseeldar.

65. If the kist falls due on the 15th day of the month, dustuks to enforce payment of arrears should be issued on the 16th, and the Canoongoe's report of the number of dustuks issued on that date should be forwarded to the district Collector on the 17th and at subsequent period, once a week, from the 17th till the next kist becomes due, or so long as an arrear remains to be collected.

66. The undermentioned statements are to be kept in the Collector's office.

67. No. VIII. Dustuk despatch book.

68. No. IX. Monthly register of dustuks issued in a tehseel division.

A register of dustuks issued by the Collector through his Nazir should be kept in the same form.

69. No. X: Monthly abstracts of dustuks issued, and of tulubana receipts and disbursements for the whole zillah.

In this statement, after giving totals, the dustuks issued direct from the Collector's Office should be added.

70. No. XI. Yearly register of dustuks received, expended and remaining in store for the whole zillah.

71. No. XII. Yearly abstract of dustuks issued, and of tulubana receipts and disbursements for the whole zillah.

72. For the purpose of securing the introduction of these rules generally, the following instructions are issued for regulating the administration of this department and providing due checks against abuses.

73. None but printed dustuks are to be issued. The presses now established in the Upper Provinces will afford every facility for the introduction of this measure—no other kind of warrant will be allowed.

74. The Nazir must not be allowed to have any concern in issuing dustuks.

75. The Collector will send to the Commissioner monthly with his *touzeh* an abstract of dustuks issued, and the Commissioner will send an abstract with his yearly balance accounts to the Board, drawn out in the form given in No. XIII.

76. A Mohurrir in the Sudder office should be appointed for the express purpose of superintending the dustuk department, whose business it will be to supply the Tuhseeldars with dustuks and to keep the accounts of the department, and apprise the Collector of any delay in the transmission of the Tuhseeldar's and Canoongee's statements.

77. The Mohurrir, previous to issuing any dustuks from his office, should be careful to have each dustuk authenticated by the seal and signature of the Collector or his Deputy, and numbered in English and Persian, beginning with No. 1, and continuing in a regular unbroken series to the close of the year. A fresh series should commence with a new year:—he should keep a despatch book, given in form No. VIII. in which every dustuk will be entered according to its number in regular order.

78. Each dustuk is to be issued for a fixed period of six days, without reference to proximity or distance of *mouzas* from the *tuhseel* *cutcherry*.

79. A fixed tulubana of 12 annas is to be charged on each dustuk served by a *peadah*, and of 1 rupee and 8 annas when served by a *sowar*.

80. The tulubana should be charged for the full period allowed for enforcing the process, and the person by whom it is served will be held responsible for returning the dustuk within the prescribed period.

81. When the first dustuk has failed in attaining the object for which it was issued, a second should be issued, charged not only with its own tulubana, but with that of the first also.

82. The whole amount of tulubana, without any deduction whatever, will be brought to the credit of Government.

83. The whole amount of tulubana should be exhibited in the *dakhilas*, and in the *mal seahas* and *khuteonees*, an additional column being added for that purpose.

84. The employment of muzkooree peons is to be altogether discontinued, and dustuks are to be served only by Government servants of the regular establishment, or by peadahs on fixed wages of 3 rupees a month—the latter to be entertained in proportion to the wants of each Tuhseeldar, who after ascertaining the number he may probably require, will report and obtain the Collector's permission to appoint them under a personal responsibility of making good any deficiency of tulubana arising from an excess of peadahs—each Government servant may be charged with serving three dustuks at once.

85. The Sudder Mohurrir, after comparing the tulseel monthly accounts Nos. III. and IV. with the cancelled dustuks (which are always to be returned) and with the canoongoe's registers of attested dustuks, and the office despatch book, will make up his own statements Nos. IX. and X.;—or if any mistake prevents him from doing so with accuracy, he is forthwith to report the circumstance to the Collector for orders. As soon as statements IX. and X. are perfectly completed, he will submit them to the Collector for signature. In like manner at the close of each year the Mohurrir will prepare and submit his annual statements, and when authenticated by the Collector's signature will make over the whole accounts of the year to the wasil bagee nuvees, and take his receipt for them.

86. The Board attach much importance to the introduction of these rules, being satisfied that they will afford relief to the zumeendars from the extortionate practices to which they are at present exposed, and greatly facilitate the punctual realization of the Government revenue. You are therefore expected to see that they are duly enforced in your division.

No. I.

مهر دستخط صاحب کلکٹر  
نام ضلع  
اجراسے کچھری تحصیل  
نمبر دستک

کسکی معرفت جاری ہوئی	طلبانہ		تاریخ واپسی	تاریخ اجراء	قسط باقی ماہ		نام کچھری تحصیل
	بقا	وصول			غیر وصول	جملہ مال واجب	
سوار چپراسی پیادہ							نام مقام
							نام باقیدار یا مالضامن

2 x 2

تاریخ اجراسے  
دستک منسوخ ہوئی  
کیفیت تعمیل دستک اور واپس

میں  
تاریخ  
نہوئے کی در صورت توقف

العبد

العبد

العبد

العبد

مہر یا نام تحصیلدار بدستخط  
مہر یا نام اطلاق نوٹس بدستخط  
مہر یا نام قانونگو بدستخط  
مہر یا نام تحصیلدار بدستخط

## No. II.

نقشہ رسید تحصیلدار کا بروقت پاؤں دستکات چہا پہ ے

تاریخ پہنچنے کچہری تحصیلی میں	تاریخ روانگی دستکات کچہری کلکٹری سے	نمبر ردیف وار فائے سے فائے تک	تعداد دستکات کہ رسید آسکا دیا گیا حال کا	تعداد دستکات جو تحویل میں باقی رہیں

مقابلہ ہوا

العبد

اطلاق نویس بدستخط

مہر یا العبد ———— تحصیلدار بدستخط





No. IV.

نقشه ما سبکار ملازمان اور گوشواره جمع خرچ طلبانه بابت کچھری تحصیل پرگنہ ماہ سال

تعداد سواران و چپراسیان ملازم سرکار	
تعداد پیادگان متعینہ حال صاحب کلکتر	
تعداد مشاہرہ شرح ۳ روپیہ کی مہینے میں	
میزان کل طلبانہ جو مہینے میں وصول ہوا	
مشاہرہ پیادگان	
تاریخ دینے مشاہرہ کی	
فاضل	
تاریخ ارسال فاضل روپیہ کی خزانہ صدر میں	
پیفٹ	

العبد

مہر یا نام تحصیلدار

مقابلہ ہوا

العبد

اطلاق نویس



No. VI.

کتاب سالیانہ ملازموں اور گوشوارہ جمع خرچ طلبانہ بابت کچھری تحصیل پرگنہ سال

تعداد سواران اور چپراسیان ملازم سرکار	
تعداد پیادگان متعینہ حال صاحب کلکٹور	
جملہ مشاعرہ یافتہ پیادگان کا	
جملہ طلبانہ جو سالانہ تمام میں وصول ہوا	
جملہ مشاعرہ جو پیادوں کو وصول ہوا	
تعداد جملہ فاضل روپیہ کی جو خزانہ صدر کو ارسال کیا گیا	
کیفیت	

العبد  
مہر یا نام تحصیلدار بدستخط

العبد  
مقابلہ ہوا  
اعلاق نوس بدستخط