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PREFACE TO THE FIRST EDITION.

THE old book of Revenue Circulars being both out of print and obsolete, Government ordered me last rains to prepare a new edition of it. But on beginning the work it appeared that it would be better to arrange the orders more systematically, and in such a manner that the work should be a complete book of reference for revenue officers, and especially for young men beginning their service. As it proceeded, however, various objections were raised, causing considerable delay; it resulted in my obtaining the permission of Government to publish the book on my own responsibility, Government subscribing for a certain number of copies. It must be understood therefore that the book has no official authority.

This volume does not profess to give a summary of all that is required even in any one branch of the service. A great deal has been purposely omitted as being already accessible in other publications. Thus all rules as to leave, pay and allowances, and pensions, are to be found in the Accountant General's Digest; all relating to accounts in the Accountant General's Manual, and Mr. Hope's Manual of Revenue Accounts. And even on the subjects which are treated in this book there are many matters of importance which are only slightly referred to: *e.g.* descriptions of and rules as to the less common tenures of this Presidency (see page 94); and, generally speaking, all rules which have not a tolerably wide application have been omitted. So also there is nothing about the Customs Department, nor about the Magisterial duties of those whose Revenue work is here described. The addition of these subjects would of course have made the book more useful, but it would have swelled it to an unreasonable size. I have, however, in most cases referred the reader to those reports or publications under each head which give the best and most valuable information on the subjects which could be only briefly mentioned here, and I should

also mention that an acquaintance with, or power of reference to, the Acts and Regulations quoted is assumed.

To show how greatly the course of public work has changed since the publication of the Circular Orders twelve years ago, it may be mentioned that in that volume there was not a single order to be found on the subjects of Provincial Services and Taxation, Local Funds, Income Tax, City Surveys, or Registration, all of which indeed, except the last, were subjects scarcely thought of. On Municipalities there was only one order, and on Forests, Stamps and Cotton not a dozen each. On the other hand, the orders on pay, leave, allowances and pensions were all included, and the orders on alienations were probably not much less in number than those now given.

It has been objected that this work, being published without the authority of Government, may not carry weight: and it seems necessary, therefore, to give such exact explanations as may prevent any one making a mistake between Government orders and my opinions. Except in the introductory remarks (not numbered) at the beginning of most of the chapters, and in one or two cases at the beginning of separate divisions of chapters, the whole book is made up of orders of Government summarized to the best of my understanding. The number and date of the order or orders summarized is given at the end of each, and where it has been found convenient to cut up a single order into several paragraphs with separate numbers, the authority is shown *in a separate line* under the last, *e.g.* Orders 11 to 14, Chapter V. I have occasionally put a statement of fact explanatory of the orders, but I do not think these can be mistaken for anything but what they are.

* * * * *

It must be remembered also that orders giving interpretations of particular sections of Acts are, except when otherwise specified, founded on the opinion of the Legal Remembrancer and liable therefore to be reversed by decisions of the superior Courts.

* * * * *

For assistance in the preparation of this book I have to thank Mr. Hope, C.S.; Mr. Crowe, C.S., who collected the material for several chapters; Mr. Pestonjee Jehangeer, Alienation Settlement Officer, N.D.; Mr. Narayen Bhikajee, Assistant to the Revenue Commissioner, S.D.; and Mr. Ramkrishna Hari Palandé, now

Mámlatdár of Patus. But above all I am indebted to the Honorable F. S. Chapman for advice as to every part of the book, and I believe without his assistance it would never have been published at all.

A. K. N.

Dapoolce, July 1872.

PREFACE TO THE SECOND EDITION.

THE publication of this edition has been delayed on account of the expectation that the Bombay Revenue Code would become law.

This has not happened yet; but as it has passed the Local Legislature I have in all cases referred the orders to the section of it relating to them.

The most cursory comparison of this book with the first edition will show how greatly the course of public work has changed since 1872, and how many subjects are now under new laws.

I believe that the statements of my own opinions can in no case be mistaken for orders of Government, and to make this more sure I have in all cases, except in the introductory remarks at the beginning of the chapters, put my own remarks in brackets.

My retirement from the service has caused the final revision of this edition to be a little hurried, but I trust that mistakes, if found, (and it is impossible but that some should be found) will turn out to be of no great importance.

In conclusion I must express my thanks for assistance in the preparation of this edition to Mr. James M. Campbell, C.S., and to Mr. Wassudeo Pandurang, Assistant Secretary to Government.

A. K. N.

Bombay, July 19, 1873.

PREFACE TO THE THIRD EDITION.

WHEN the preparation of this edition of Mr. Nairne's valuable Hand-book was entrusted to me two years ago, I had no expectation that the work would occupy more than twelve months. But my official duties taking me to long distances from my head-quarters, and into districts where postal communication is very slow, I found myself under greater difficulties than I had anticipated, from want of access to necessary records. Consequently the amount of work done in the travelling season has been small in proportion to that which I have been able to perform during the rains, and as during a part of the rains of 1882 I was incapacitated by illness, these circumstances must form my excuse for the delay that has occurred in the publication of this edition.

It is hoped that the edition is fairly complete up to the end of last year, though there are doubtless many shortcomings. Numerous Orders of 1883 have, of course, been inserted, and these may include the most important.

I have thanks to offer in many quarters for valuable assistance. First, I must express my gratitude to Government for permitting me to be supplied with the summaries of Orders in the Revenue, Financial, and General Departments, which are issued every month from the Secretariat. To Messrs. James M. Campbell, C.S., E. Lawrence, C.S., Jehángirsháh Erachsháh Kohiyár, Narayen Mahadeo Parmanand, Krishnarao Antoba, and Pursbotam Vishnoo Godbolé, my best thanks are due. But I have special acknowledgments to make in the cases of Mr. Balkrishna Wassudeo Pandurang and Mr. Nilkanthrao Mahadev, the former of whom has been my coadjutor throughout the whole preparation of the work, has collected a great part of the materials, and collated them for many chapters, while the latter, besides helping me in the chapters relating to Survey matters and Inams, has assisted in the correction of the proof sheets, and thereby saved me much time and labour. It is in the hands of these two gentlemen that I leave the revision of the proofs yet remaining to be corrected, which my departure on furlough prevents my attending to myself.

H. A. A.

Bombay, October 11, 1883.

ERRATA ET ADDENDA.

Page 10, para. 6—For G. R. 2386, July 13, 1840, read G. R. 2836, July 13, 1846.

Page 69, para. 63—*Add* :—All administration and other reports published in the Bombay Presidency or submitted to the Government of India should contain maps illustrative of the province, district, &c., to which the report relates, showing the variations which have taken place during the period embraced in the report; and all heads of offices should indent for skeleton maps of the size and kind required by them on the Photozincographic Office, Poona, which will also re-produce them after the special details furnished by the several departments to illustrate facts in their reports have been filled in. Wherever the object of the map can be attained it should be of the same size as the page of the report, but in cases where the adoption of this course is considered objectionable the size of the map can be enlarged.—*G. R. No. 4695, June 21, 1883.*

Page 71—For Article 14, *Substitute the following* :—

Contracts and other instruments in matters connected with the administration of forests and with the business of the Forest Department generally.	}	By Conservators, Deputy, Assistant and Sub-Assistant Conservators of Forests, to such extent, and within such limits, as the Local Government may prescribe by notification in the Official Gazette.
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—*G. R. No. 5538, October 29, 1878; Vide also Orders at page 279 on the subject.*

Page 103, para. 4—*Add* :—“ A Collector may under S. 32, L. R. C., or under S. 84, Bombay Act III. of 1874, delegate to a Mámlatdár the power of fining village officers, subject to a right of revision, and subject to any limitation laid down by law or rule or which the Collector may think fit to impose.”—*G. R. Nos. 2116, March 13, and 4100, May 30, 1883.*

Page 107, para. 15—*Substitute the following* :—

“ No subordinate in temporary charge, whether of a Mámlatdár's or Mahálkari's office, can be deemed to be a Mámlatdár under the Mámlatdárs' Act, 1876, unless

he is specially authorized by the Governor in Council to exercise the powers of a Mámlatdár under that Act."—*Ley. Rem. with G. R. No. 1683, Feb. 28, 1883.*

Page 108, para. 20—Add:—"English numerals should be used in the Taluka and Huzur Vernacular accounts from 1st August 1883. (2) This order should not, however, be extended in any sense to the village accounts and land registers which are open to the inspection of the public under S. 213 L. R. C. It would be obviously improper that the figures in the ryets' receipt-books should be in English numerals."—*G. R. No. 2043, June 4, 1883.*

*Page 118.—*The words "The office of Tulatee does not unfortunately qualify for pension in the same way as the service of karkuns does," should be struck out.

To Chap. XI.—*Add:—*"All Officers of the Customs, Salt and Ábkári Departments are appointed to be Forest Officers for the purposes of carrying out the provisions of Section 52 of the Indian Forest Act, 1878, and Rule 14 of the rules made under Section 41 of the same Act, published in Notification No. 4133 of the 9th August 1880, at page 689 of Part I. of the *Bombay Government Gazette* of 12th August 1880."—*Govt. Notif. No. 7990A, Nov. 15, 1882.*

"Except in the Ahmedabad, Kaira, and Broach districts, no timber or other forest produce, as defined in Section 1 of the Indian Forest Act, 1878, (Act VII. of 1878), shall be carried in any coasting-vessel shipped at any Customs-port or place declared under Section 12 of this Act to be a port except under a pass from a Conservator of Forests, or from some officer empowered by a Conservator of Forests, or from some person duly authorized to issue such pass, nor otherwise than in accordance with the conditions of such pass, in the manner prescribed in Rule 3 of the rules made under Section 41 of the Indian Forest Act, 1878, published in Notification No. 4133 of the 9th August 1880, at page 689 of Part I. of the *Bombay Government Gazette* of 12th August 1880."—*Govt. Notif. No. 7990B, Nov. 15, 1882, and No. 2430, March 22, 1883.*

Page 687, para. 24—Add:—"No officer of lower rank than an Assistant Surgeon should be required to advise in cases of suspected lunacy, and in all cases where practicable the opinion of the Civil Surgeon of the district should be taken."—*G. R. No. 4, January 3, 1883.*

PRINCIPLES TO BE REMEMBERED.

“The Vices of Authoritie are chiefly foure: Delaies; Corruption; Roughnesse; and Facilitie. For Delaies: Give easie accesse: Keepe times appointed: Goe through with that which is in hand; and interlace not businesse but of necessitie. For Corruption: Doe not only binde thine owne Hands or thy Servants’ hands from taking; but binde the Hands of Sutours also from offering. For Integritie used doth the one; but Integritie professed, and with a manifest detestation of Bribery, doth the other. And avoid not only the Fault but the Suspicion. Whoever is found variable and changeth manifestly without manifest cause giveth Suspicion of Corruption. Therefore alwayes when thou changest thine Opinion or Course professe it plainly and declare it together with the Reasons that move thee to change..... For Roughnesse, It is a needless Cause of Discontent: Severitie breedeth Feare, but Roughnesse breedeth Hate. Even Reproofes from Authoritie ought to be grave and not taunting. As for Facilitie, it is worse than Bribery. For Bribes come but now and then; but if Importunitie or idle Respects lead a man he shall never be without..... It is most true that was anciently spoken; A place sheweth the man: and it sheweth some to the better, and some to the worse..... It is an assured signe of a worthy and generous Spirit whom Honour amends.”—*Bacon*.

“We contend that a British Government ought to govern on British principles; not by British forms—God forbid. For if ever there was a case in which the letter kills and the spirit gives life, it would be an attempt to introduce British forms and the substance of despotic principles together into any country. No, we call for that spirit of equity, that spirit of justice, that spirit of protection, that spirit of lenity, which ought to characterize every British subject in power.

.....We think it necessary to declare that the laws of morality are the same everywhere, and that there is no action which would pass for an act of extortion, of peculation, of bribery, and of oppression in England that is not an act of extortion, of peculation, of bribery, and oppression in Europe, Asia, Africa, and all the world over. This I contend for, not in the technical forms of it, but I contend for it in the substance."—*Burke*.

"Englishmen in India have less opportunity than might be expected of forming opinions of Native character. Even in England few know much of the people beyond their own class, and what they do know they learn from newspapers and publications of a description which does not exist in IndiaMissionaries of a different religion, judges, police magistrates, officers of revenue and customs, and even diplomats, do not see the most virtuous portion of a nation, nor any portion unless when influenced by passion, or occupied by some personal interest. What we do see we judge by our own standard. We conclude that a man who cries like a child on slight occasions must always be incapable of acting or suffering with dignity, and that one who allows himself to be called a liar would not be ashamed of any baseness. Our writers also confound the distinctions of time and place; they combine in one character the Maratha and the Bengalese; and tax the present generation with the crimes of the heroes of the Maha Bharat. It might be urged in opposition to many unfavourable testimonies, that those who have known the Indians longest have always the best opinion of them; but this is rather a compliment to human nature than to them, since it is true of every other people. It is more in point that all persons who have retired from India think better of the people they have left after comparing them with others, even of the most justly admired nations."—*Elphinstone*.

Though compelled in candour to admit that without sword-government the British in India could not maintain their position, we feel strong in our hearts the conviction

that one good magistrate may be better than a regiment; one sound law well administered better than a brigade; that a happy admixture of a just civil administration with the strong hand will retain the country in peace and happiness as long as it is good that we should hold it. It is not by believing either ourselves or our laws all purity or all corruption that we are likely to come to a right understanding of what is best for India, but by a close study of its past history, and then by setting ourselves down, each in his own sphere, and honestly working out the details of a code honestly and ably prepared, not shifting and changing from day to day, but founded on experience, and suitable to a rude and simple people, who, like all people under the sun, prefer *Justice* to *Law*."—*Sir Henry Lawrence*.

"There are some men who overcome all difficulties and become valuable public officers in whatever line they are placed, and whatever may be that in which they were first employed; but in making rules we must look to men such as they generally are.....If a young man be sent at once from college to the revenue line the usual effect will be to render him attached to the natives. If to the judicial, to increase the dislike towards them with which he too often sets out. The main object, therefore, in beginning with the revenue is not to teach him to collect the Kists, which is a very secondary consideration, but to afford him an opportunity of gaining knowledge of the inhabitants and their usages, which is indispensable to the due discharge of his duty in the judicial as well as in the revenue line. A knowledge of revenue business will be useful in whatever department a man is afterwards employed; but a knowledge of the natives is still more essential, and this knowledge is only to be acquired by an early and free intercourse with them, for which the revenue presents infinitely more facilities than any other line. It ought to be our aim to give to the younger servants the best opinion of the natives, in order that they may be better qualified to govern them hereafter.....

“The way to make our administration efficient, is to simplify it—to employ our European and Native servants on those duties for which they are respectively best adapted. Employ all civil servants first in the revenue line, not merely to teach them revenue business, but because they will see the natives under their best form, as industrious and intelligent husbandmen and manufacturers; will become acquainted with their habits, manners, and wants, and lose their prejudice against them; become attached to and feel a desire to befriend and protect them. And this knowledge and feeling will adhere to them ever after, and be most useful to them and the natives during the rest of their lives.”—*Sir T. Munro.*

APPENDICES.

Appendix A.

COLLECTOR'S ADMINISTRATION REPORT.

From *A. B.*, Collector and Magistrate of — and Political Agent.
To *C. D.*, Commissioner, Northern Division.

July 15th, 1874.

SIR,—I have the honour to submit the annual report on the

	Area, Square Miles.	Population by Census of 1872.
Collectorate...	2,000	700,000
Native States.	1,000	150,000
Total...	3,000	850,000

administration of this collectorate for the year ending June 30. *That on the political duties, which with it constitute my charge, has been addressed to Government in the Political Department.* The whole has been under me since January 6, 1870.

* First Assistant Collector	1
Second ditto	1
Supernumerary ditto	2
Huzur Deputy ditto	1
District ditto	1
Special ditto	2
Inspector of Cotton and Agriculture.	1

2. The officers who have been at my disposal during the year under report are as per margin.* The manner in which their services have been utilized is shown in Appendix A.

3. The Administration Reports of the three officers in charge of divisions are forwarded herewith, accompanied by my remarks on each.

II.—GENERAL CONDITION AND RESOURCES.

4. SEASON AND RAINFALL.—The season has on the whole been an *unfavourable one.*

Rainfall at Head-quarters.	
Average of preceding five years.	Current year.

The rainfall, as per margin, *was below the average, and, moreover, came too late and ceased too early to suit any class of crops. A heavy flood in September injured the low-lying fields on the banks of the principal rivers.*

Articles.	Quantity per Rupee, per Standard Seer.	
	On March 31, 1873.	On March 31, 1874.
Wheat		
Dál		
Rice, common.		
Jawári		
Cotton		

10. THE PRICES OF PRODUCE exhibit *similar depression, which cannot be traced to any exceptional circumstances.* A few of the articles of consumption in this collectorate are quoted marginally. The whole will be found in Appendix C.

11. TAKAVI ADVANCES under

Year.	Seed, Cattle, &c.	Permanent Improvements.
1872-73		
1873-74		

Act XXVI. of 1871, under the special sanction of Government have been made to a considerable extent this year. The greater portion has, unfortunately, been for objects denoting poverty in the agricultural classes, rather than enterprise for the purpose of improvement.

12. MANUFACTURES AND TRADE.—The chief manufactures of this district are of *cotton, printed goods, and silk.* The demand for these is said to have been *fair* this year, but *principally for exportation.* Local trade generally has *not flourished,* owing to *the indifferent season and diminution of earnings.*

13. FAIRS.—The great annual fair at _____ was not as well attended as usual, and the value of sales amounted to only Rs. _____ against Rs. _____ in the previous year. The attendance was estimated at _____ Minor markets and fairs are held at _____ places, including _____ additional ones sanctioned this year under Bombay Act IV. of 1862.

14. THE GENERAL CONDITION of the people is at present far from satisfactory. Low prices prevail, with no present prospect of a recovery: the ryots are unable to pay off the loans they contracted in more prosperous times, and the money-lenders are making unsparring use of the Civil Courts against them.

III.—REVENUE.

(a)—Ordinary Administration.

15. THE JAMABANDI SETTLEMENT was effected before March 15th in all talukas except _____; the reasons given for delay in which by the Assistant Collector (Mr. _____) appear to me unsatisfactory.

16. The results of the settlement were as under, and show a decrease of Rs. . . . From

Year.	Land Revenue.		Sayer Revenue.		Local Funds.		Interest.	Total for Collection.
	Remissions. Aliquotions.	Revenue for Collection.	Remissions. Aliquotions.	Revenue for Collection.	Remissions.	Revenue for Collection.		
1872-73								
1873-74								
More								
Less								

the Assistants' reports it appears that the chief reason for this is the sale of fewer occupancies of land this year. This is what might have been expected, considering the unfavourableness of the season mentioned above. (N.B.—The statement purports to show the results of the jamábandi settlement, and should therefore include only such items of

revenue as are settled at the jamábandi. The column for sayer revenue should not include abkári revenue, which is treated of in a separate paragraph, but only such items of miscellaneous revenue as come on the jamábandi accounts. Similarly the column for Local Funds should not include road and ferry tolls, &c., but only the one anna cess and such minor items as are settled at the jamábandi. It should be briefly stated in the body of the report what are the principal items of which the amounts entered in the statement are composed.—G. R. No. 759, Feb. 2, 1882.)

17. The remissions granted have been trifling, and principally on account of destruction by the flood mentioned above.

18. The settlement of the Abkári revenue managed from the tálukas and the huzur was as follows:—

Year.	Sudder Distilleries.		Farms.			Licences.	
	Number.	Amount of Fees.	Spirits.	Toddy.	Spirits & Toddy.	Opium.	Drugs.
			No. of Shops.	No. of Shops.	No. of Shops.	No. of Shops.	No. of Shops.
			Amount.	Amount.	Amount.	Amount.	Amount.
1872-73							
1873-74							
More							
Less							

The increase in distillery fees is owing to the enhancement of still head duty at . . . , the remainder to more competition at the annual sales.

19. The realizations of revenue of all kinds up to the 30th

Items.	Demands.	Collections August to June 30th	Probable Collections in July.	Probable Balance on July 31st.	Percentage of the total demand expected to be outstanding on 31st July.
Land Revenue ..					
Sayer-Ahkari ...					
Local Funds ...					
Interest					
Total...					

ultimo, and the probable state at the end of the year, are given in the margin. As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.*

20. The amount of pressure which it has been necessary to exercise up to the 30th ultimo, in order to recover the above, may be inferred from the particulars given in the margin. *It is believed that few additional cases will arise in the current month.*

Year.	Total number of occupancies.	No. of Notices served.	Percentage of Notices served to total occupancies.	INTEREST.		DISTRRAINTS.			NO. OF OCCUPANCIES TRANSFERRED.		REVENUE PAYERS.		No. of Persons confined.
				No. of Cases.	Amount due.	No. of Cases.	Percentage to total occupancies.	Amount realized.	Sale of property.	Sale of occupancy.	Number.	Percentage to total occupancies.		Number.	Percentage of Increase or Decrease.
1880-81													
1879-80													
Increase ...													
Decrease ...													

Year.	Provincial.		Local Funds.	
	Number of Toll-bars.	Amount.	Number of Toll-bars.	Amount.

21. ROAD AND FERRY TOLLS.—*The road tolls are all farmed out, and the result of the auctions was a considerable increase, as shown marginally.*

(If any tolls are given to municipalities, two columns should be added.)

22. The ferries are *very numerous*, and *two additional ones* have been sanctioned in the year under report. The revenue is *steadily increasing*.

Head and Year.	Class I.		Class II.		Class III.		Class IV.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
Local Funds—										
1872-73										
1873-74										
Municipal—										
1872-73										
1873-74										

(If there are no ferries, the fact may be stated).

23. POISONOUS SUBSTANCES.—The extent to which Bombay

Year.	Licenses.			Fines, &c.	
	Number.		Amount.	Number of cases.	Amount.
	Ordinary.	Special.			
1872-73 ...					
1873-74 ...					

Act VIII. of 1866 is in operation in this District, is shown in the margin. The proceeds are made over to the municipalities of and in which towns alone licenses are found to be required.

24. FORESTS.—There has been *considerable increase* in the

Year.	Receipts	Expenditure.
1872-73 ...		
1873-74 ...		

Forest revenue during the past year, owing to the introduction of departmental cutting. Forest demarcation has been *proceeded with*, and will be completed in one more season. Free grants of timber have been made

Year.	Village Chauris, &c.		Village Temples, &c.		Agriculturista.			
	Cases.	Amount.	Cases.	Amount.	Houses.		Implements.	
					Cases.	Amount.	Cases.	Amount.
1872-73 ...								
1873-74 ...								

by the Collector under the prescribed rules to the extent shown in the margin. *The large increase is owing chiefly to a fire which destroyed nearly the whole village of*

25. STAMPS.—The principal facts connected with my function as Collector of Stamp Revenue are shown marginally. The return to the old system of selling Court Fee Stamps has been found a great improvement.

Year.	Sale of Stamps.			Prosecutions.			Fees.			Exchanges.	
	Number of Vendors.	Amount.		Number of Cases.	Number of Convictions.	Amount of Fines.	Adjudication.	Unstamped Papers.	Insufficiently stamped papers.	Number.	Amount.
		Court Fees.	General.								

The return to the old system of selling Court Fee Stamps has been found a great improvement.

26. SPECIAL TAXATION.—

(Here report on any special taxation which may from time to time be in force.)

FORM of License Tax Return to be adopted in paragraph 26 of the Collectors' Administration Reports.

Class.	Rate of Assessment.	ORIGINAL ASSESSMENT.		RESULTS OF APPEAL.			Amount for collection, being difference between Cols. 6 & 7.	REALIZATION AND BALANCES.	
		Number.	Amount.	No. of Appeals.	No. of Appeals on which remissions were granted.	Amount Remitted.		Amount collected.	Balance outstanding at end of year.
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.			Rs.	Rs.	Rs.	Rs.

N.B.—The above return is to be prepared for the financial year ending 31st March.—G. R. No. 3800, June 13, 1882.

27. MINORS' ESTATES.—There were minors' estates in my charge on June 30th, and in instances I was guardian also. The marginal table gives the principal particulars in each case except those relating to finance, which are as under:—

Names of Minors.	Age.	Native Place.	Sections of Minors' Act under which charge is held.	Place of education (if any).

The marginal table gives the principal particulars in each case except those relating to finance, which are as under:—

Receipts.	Disbursements.	Balance at the end of the year.		Value of Moveable Property in hand.	Area of land under management
		In Cash.	In Government Paper.		

Two estates of _____ and _____ have been surrendered during the year—the former on expiration of minority, and the latter on transfer of guardianship to _____

28. VILLAGE OFFICERS.—The efficiency of the village revenue

Office.	Total Number in the Collectorate.	Revenue Offences punished by		Percentage of village officers punished during the year.	Vacancies during the year.			Vacant on June 30th.
		Fine, &c.	Dismissal.		By Death or Resignation.	By Rotation.	By Dismissal.	
Revenue Patel ...								
Village Accountant								

officers and the individual changes which have taken place, are shown in the margin.

There are Patels' and Kulkarnis' watan in the col-

lectorate, and registers have been completed for of the former, and _____ of the latter.

(b)—Supervision.

29. As this collectorate contains ten talukas, it is necessary

1870-71	1871-72	1872-73	1873-74
Dhána .....	.....	.....	.....
.....	Mahim ...	.....	Kalyán
.....	.....	Bassein ...	.....
.....	Panwol ...	.....	.....
.....	.....	Nuarápur.	.....
.....	Shápur ...	.....	Murbár.
Bhewudy. .	.....	.....	.....
.....	.....	.....	Kolwan.

that the Collector should personally do the jama-bandi of two and three talukas in alternate years, so as to carry out the order of Government that the whole collectorate shall pass under his immediate supervision once in four years. The rotation here established and the talukas settled by me this year, are as per margin.

30. THE HUZUR ACCOUNTS DEPARTMENT AND RECORD ROOM were examined between the _____ and _____ of October last. The

English memorandum of errors, &c., was despatched to the Huzur Deputy Collector on the idem, and was finally disposed of on _____.

31. The amount of GENERAL INSPECTION of certain kinds, performed by myself personally, and *with the aid of the Daftardar and Supernumerary Assistants in my camp*, is as under:—

Collectorate, Total of			Of which were visited			Accounts examined.			Records examined.			Byots' Receipt Books examined		Boundary Marks examined	
Mámátdárs Stations.	Máhalákaris Stations.	Villages.	Mámátdárs Stations.	Máhalákaris Stations.	Villages.	Mámátdárs Stations.	Máhalákaris Stations.	Villages.	Mámátdárs Stations.	Máhalákaris Stations.	Villages.	In how many villages.	Number of Books.	In how many villages.	Number of Marks.

A return of places at which I have resided during the year accompanies this report as Appendix D.

32. There are 15 SUB-REGISTRY OFFICES in my charge, the whole of which I duly examined, *excepting two, to which my Registration Clerk was deputed*. The prescribed reports have been made to the Inspector-General of Registration.

Office.	Revenue.	Magisterial.	Office.	Revenue.	Magisterial.
Huzur Dhann Mahim Basseon Rhowdy Kalyán			Shápur Murádr Kolwan Nasrápur Panwel		

33. The destruction of USELESS RECORDS is much in *errears*, as will be seen from the marginal table showing the latest year up to which they have been destroyed in each office.

Results—Cases.	Abkárí.	City Survey	Boundary Marks.	Special Taxation.
Confirmed				
Modified				
Reversed				
Pending				
Total				

34. MY APPELLATE JURISDICTION has been exercised with the results, and to the extent, shown in the margin.

35. THE COTTON FRAUDS ACT is worked by one Inspector and

Total Number of.								Number of Persons.	
Steam Ginning Factories.	Spinning Mills.	Spinning and Weaving Mills.	Half Presses.	Full Presses.	Prosecuted.	Convicted.	Acquitted.		

Sub-Inspectors. The extent of their charge, and number of offences brought to light, are shown marginally. There is an increase of offences in the present year, which is attributed to the greater temptation to adulterate, caused by the extremely low price of cotton.

(c)—Special Measures.

36. SETTLEMENTS.—The Revenue Survey Settlement was introduced into the taluka of during the year under report, and the jamabandi of the taluka was also done by the department consequent on the settlement of the previous year. The re-settlement of the taluka has been taken in hand, as the present term will expire in 1876-77.

37. A City Survey under Bombay Act IV. of 1868, is in progress in the town of

Years.	Decisions.		Sanads.		Estimated Balance.	
	Passed.	Pending.	Required.	Issued.	Decisions.	Sanads.
Previous years.						
1872-73 ...						
1873-74 ...						
Total...						

The measurement is stated by the Superintendent of Survey to be about three-fourths completed. The inquiry is being performed by two Special Deputy Collectors, and has advanced as shown in the margin. It is expected that the Survey will be completed by December 31st, 1874, and the inquiry six months later.

(If there be no City Survey the fact may be stated.)

38. *The Alienation settlements have been almost completed, but the re-issue of Sanads, containing the area and quit-rent according to the Survey, will probably be prolonged for two years to come.*

Nature of Settlement.	Work done in 1873-74.		Work done in 1873-74.		Estimated balance of work remaining.		
	Cases decided.	Sanads issued.	Cases decided.	Sanads issued.	Cases pending.	Sanads to be issued.	Sanads to be re-issued.
Under Bombay Act II. of 1863. Hereditary Officers Village servants							

39. WASTE LANDS.—*There is only one taluka in which so much waste land exists that special measures have been sanctioned to promote its cultivation. Their effect has not as yet been very great, and certain modifications of system have been suggested. Two additional leases have been granted for the reclamation of acres of salt land.*

Extent of cultivable area, for		Taken up in		Waste remaining August 1st 1874.	Percentage of cultivable land lying waste in	
1872-73.	1873-74.	1873-73.	1873-74.		1872-73.	1873-74.

tain modifications of system have been suggested. Two additional leases have been granted for the reclamation of acres of salt land.

(Should there be mines or quarries worthy of special notice, a paragraph 39 A may be inserted here.)

Total Receipts.	Total Expenditure.	Difference, Profit or Loss.	Percentage on Capital Ba.

40. AGRICULTURE.—*The Inspector of Cotton and Agriculture (Mr.) has been chiefly engaged in the supervision of the Model Farm at . The results, given in the margin, are not very encouraging, but this seems attributable to the unfavourable season, which has affected all cultivators alike.*

41. Mr. has also supervised the special experiments detailed below:—

- (a) Carolina rice.
- (b) Baobab trees.
- (c) Introduction of the bamboo.

(State briefly the general result in each case.)

(If there be no Inspector, any experiments made by the Collector or private individuals may be mentioned, or the fact stated that there is nothing worthy of record.)

1872-73.		1873-74.	
Area.	Estimated produce.	Area.	Estimated produce.

42. THE CULTIVATION OF COTTON has been slightly extended during the year under report, but the outturn shows a falling off. Further details will be found in Appendix E.

43. HORSE-BREEDING has been promoted by the Government Stud, as shown marginally. The annual Horse Show at was better attended than usual. (If there be no Stallions, or Shows, the fact should be stated)

Year.	Government Stallions.	• Mares covered.
1872-73.		
1873-74.		

IV.—CIVIL.

44. The extent to which Government is involved in litigation, and the results, during the year of report, are summarized marginally, and given in detail in Appendix F.

Pending on July 1st, 1873.		Additional 1873-74.		DECISIONS.				Pending on June 30th, 1874.	
				For Government.		Against Government.			
Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.

The most important decision was that of the High Court in

vs. by which the principle has been laid down in favour of Government that—

45. Mámlatdárs' decisions under Bombay Act V. of 1864* were supervised to the extent marginally noted. The number of cases which I found to have been disposed of unsatisfactorily was per cent. of the total. The people continue to avail themselves very sparingly of this method of redress.

Year.	Number of Cases decided.	Number examined.	
		On reference from Assistants	Personally.

* Now Act III. of 1876

V.—MAGISTERIAL.

Year.	Offences.	Number of persons dealt with by		Number of persons convicted.	Number undisposed of at end of year.
		Magistrates.	Sessions Court.		
1888.....					
1889.....					

46. The general state of crime, and the action on it of the magisterial authorities, is shown in the margin.

Year.	Original.		Appellate.			Scrutiny.		
	Number of Cases tried.	Accused		Cases.			Cases.	
		Convicted.	Acquitted.	Confirmed.	Modified.	Reversed.	Examined.	Further action taken.
1872								
1873								

47. The exercise of my own jurisdiction has been to the extent shown in the margin. *In one case I have been obliged to obtain the sanction of Government to the reduction of a Magistrate (Rao Sahib) from the 2nd to the 3rd Class.*

48. The action of the Police is summarized in the margin. The

Year.	Cases investigated.	Arrested Persons.				Number of cases in which offenders remained undiscovered.	Property.		
		Convicted.	Acquitted.	Undisposed of.	Total.		Cases.	Amount.	
								Stolen.	Recovered.
1872									
1873									

control of the District Magistrate has during the year been exercised (1) *in a redistribution of the Police*; (2) *in the sanction of a set of rules for processions at the time of the Moharram.*

49. The Village Police are under the authority of the District

Year.	Police Patalshis in the Collectorate.	Police Offences punished by		Vacancies.			Vacant on June 30th.
		Fine, Imprisonment, &c.	Dismissed.	On Death or Resignation.	By Rotation.	By Dismissal.	
1873-73							
1873-74							

Magistrate alone, no powers having been conferred on the Superintendent of Police under Bombay Act VII., 1867, Section 44. The principal facts regarding the office of Police Patal are given in the margin. *Thirty*

Patels hold commissions under Section 15, clause 1, of Bombay Act VIII., 1867.

By District Magistrate.	By Huzar Deputy Collector.	By other First Class Magistrates.

50. The visitation of the District Jail, under Section 37 of Bombay Act IV., 1865, and the standing orders of Government, has been duly performed.

51. The working of the Cattle Trespass Act is shown in the accompanying table:—

Year.	Number of Cattle Pounds.	Cattle.		Receipts.	Expenditure.	Balance transferred	
		Impounded.	Sold.			To Local Funds.	To Municipal Funds.
1872-73 ...							
1873-74 ...							

52. The Arms Act* (XXXI. of 1860) is in force in all respects in this district.

Year.	Licenses issued.			Penalties.	
	Dealing in Arms.	Carrying Arms.	Traveling.	Cases.	Amount.
1872-73 ...					
1873-74 ...					

The year under report shows a considerable increase in licenses issued, which appears attributable to the reduced stringency consequent on Government Resolution, Judicial Department, No. 3706 of July 9th, 1873.

VI.—PUBLIC WORKS.

Meeting.	Date.	Members present.
Half-yearly	July 11th	10
Accounts	August 3rd	11
Budget	September 6th	13
Special	November 11th	9
Half-yearly	January 13th	12
Special	April 20th	8

53. The District Local Fund Committee has during the year held the meetings named marginally. In cases decisions were passed by correspondence, under

rule 19. For the execution of works the Committee have their own Engineer, Mr. , C E.

* Now Act XI. of 1878 repealed in part by Act XI. of 1882.

54. The receipts and disbursements during the year 1873-74 were as under:—

Receipts.		Disbursements.	
Balance April 1st, 1873.....		Establishment	
One-anna cess		New Works.....	
Tolls.....		Bopatra.....	
Ferries		Provincial Contributions	
Pounds		Medical charges.....	
Travellers' Bungalows		Miscellaneous	
Contributions		Balance March 31st, 1874	
Miscellaneous			

55. The receipts show an increase of Rs.

Original Works.						Repairs.						
Roads in Miles.	Bridges.	Tanks.	Wells.	Dispensaries and Travellers' bungalows.	Dispensaries.	Other Works.	Roads in Miles.	Tanks and wells.	Dispensaries and Travellers' bungalows.	Dispensaries.	Roadside trees.	Other Works.

compared with 1872-73. The principal objects of expenditure were as shown in the margin. The expenditure of the one-anna cess within taluka limits has been strictly attended to. One-fifth of the receipts, after deducting establishment, has

been devoted to water-supply, according to custom.

56. There are no works of public improvement in progress at the charge of Imperial or Provincial Funds. The Committee consider that a grant is urgently required for . . . The Collector also has long pointed out the want of a new Mamlatdar's kacheri at

VII.—MUNICIPALITIES.

City Municipalities..
Town do.
Total...

57. The total number of Municipalities, and their classification, is shown in the margin. New municipalities have been established during the year at

58. The following summary gives the actual or bona-fide income and expenditure of each municipality, and the real balance, exclusive of deposits, as also the incidence of taxation. Full details will be found in Appendix G.

Name of Municipality.	Receipts.						Expenditure.							Net Cash Balance.	Incidence of Taxation per Head.		
	Octroi.	House Tax.	Toll and Wheel Tax.	Assessed Taxes.	Miscellaneous.	Total.	Establishment.	Safety.	Health.	Instruction.	Original Works.	Repairs.	Convenience.			Miscellaneous.	Total.

VIII.—EDUCATION.

59. The following is an account of the Funds administered by the District Local Fund Committee :—

Receipts.	Rs. a. p.	Disbursements.	Rs. a. p.
Balance April 1st, 1873		Supervision	
School Fee Fund		School Charges	
One-anna Cess		Scholarships	
Contributions, Government		School-houses, new	
Do. Private		Do. repairs	
Miscellaneous		Miscellaneous	
		Balance March 31st, 1874	

Year.	Schools.				Number of Scholarships.	Number of New School-houses erected.
	Superior.		Primary.			
	No.	Scholars.	No.	Scholars.		
1872-73						
1873-74						

60. The principal statistics relating to education are given in the margin. I have visited schools in the course of the year.

IX.—SPECIAL DUTIES.

61. I was appointed by Government Resolution No. of member of a Committee to report on and was absent from my charge and at Poona for the purpose from to

I have, &c.,
(Signed) A. B.,
Collector of

In order to enable Government to see how the rules for the employment of graduates are working, each Collector should show in his Administration Report the number of applications (giving names) received during the year, and how they have been dealt with.—G. R. No. 478, 29th January 1879.

APPENDICES.

APPENDIX A. (Para. 2.)

Statement showing the Officers at the — Collector's disposal, and the manner in which they were employed, during the year ending on 30th June 1874.

Names of Officers.	Grade.	From what date to what date.	Nature of Employment.

(This should be prepared from the Collector's records.)

APPENDIX B. (Para. 8.)

Statement of Agricultural Stock in the — Collectorate.

Cattle and other Quadrupoda.								Ploughs.		Carts.		
Buffaloes.	Cows.	Buffaloes.		Horses.	Mares.	Focals.	Asses.	Sheep and Goats.	With two bullocks.	With four bullocks.	Riding carts.	Carts used in carrying loads.
		Female.	Male.									

(This should be prepared from an extract of taluka No. 34, which should be obtained for the purpose.)

APPENDIX C. (Para. 10.)

Statement of Prices of Produce in the—Collectorate.

Month.	Per Standard Maund.											Per Cubic Foot.		
	Wheat.	Barley.	Rice—best sort.	Rice—common.	Bajri.	Jawar.	Gram.	Salt.	Flour.	Dal.	Ghi.	Firewood.	Timber, teak.	Timber, jungle.
All 12 to be shown ...														

(This can be prepared from the record of Prices Current kept at the huzur.)

APPENDIX D. (Para. 31.)

Statement showing the places at which the Collector of—resided during the year ending on 30th June 1874.

Name of place.	From what date to what date	No. of days.	Remarks.

(This should be prepared from the Collector's own records. The monthly Batta Bills will be found useful.)

APPENDIX E. (Para. 42.)

Statement of Area under Cotton Cultivation and Estimated Produce during the season of 1873-74, as compared with the preceding season 1872-73.

Year.	Exotic.		Indigenous.		Total.	
	Area under Cultivation.	Estimated Produce.	Area under Cultivation.	Estimated Produce.	Area under Cultivation.	Estimated Produce.
1872-73						
1873-74						
Less						
More						

(To be prepared from the Māmlatdārs' returns, *vide* Remarks on Tāluka No. 3, para. 4.)

APPENDIX G. (Para. 58.)

Statement of Receipts and Expenditure of the Municipalities in the ending March 31st, 1874.

Collectorate, for the year

Names of Municipalities.	Population within Municipal limits.	Receipts.										Incidence of Taxation. †					
		Balances.		Ootroi.	House tax.	Tolls and Wheel taxes.	Assessed Tax.	Miscellaneous.	Debt.			Grand Total.	Average incidence per head of taxation.	Average incidence per head of house tax.	Average incidence per head of assessed taxes.		
		Deposits.	Actual Municipal balance.						Loans.	Deposits.	Advances repayable, &c.						

* To include Rents, Licenses, Contributions, Fines, Sale of Land, and other bona fide receipts.

† Receipts which are not of the nature of taxation, such as land sales, should be excluded from the calculation.

APPENDIX H.

Form of General Report to be made annually by Assistant Collectors, in accordance with G. R. No. 4091, October 12, 1871. (Chapter IV., Order 59.)

No. OF 1872.

From A. B.,

First Assistant Collector and Magistrate, F. P.,

To C. D.,

Collector and Magistrate of E.

July 5th, 1872.

SIR,—I have the honour to submit the Annual Report on the

Tálukas.	Area in Square Miles.	Population.
A.		To be given as in the Imperial census.—G. R. No. 2505, May 20, 1874.
B.		
C.		
Total.....		

administration of my charge, which is composed of the tálukas specified marginally, and has been under me since March 11th, 1871 (or since November 1st, 1871, previous to which date they were under Mr. _____, who has supplied to me the

necessary information relating to his own time.)

2. A return of places at which I have resided during the year, and the number of days spent at each, is forwarded herewith (Appendix No. I.)

II.—REVENUE. (a)—*Jamabandi.*

3. The Jamabandi Settlement was effected during the periods stated in the margin.

Tálukas.	Commenced.	Completed.
A.	December 15th.	January 10th.
B.	January 2nd ...	February 10th.
C.	February 20th ..	March 20th ...

That of táluka C. was delayed beyond the prescribed period because I was called away to _____ for a few days to meet the Revenue Commissioner (or as the case may be).

4. The results of the Settlement are as under :—

TALUKAS.	LAND REVENUE.			SAYER REVENUE.			LOCAL FUNDS.		Interest.	Total for Collection.
	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Revenue for Collection.		
A.										
B.										
C.										
Total...										

5. A comparison with the settlement of last year, reported in my No. of

Talukas.	More.	Loss.	Net Increase.
A.			
B.			
C.			
Total...			

, gives a net increase of Rs. as per margin. The causes of this are given in detail in Appendix II., and may be said to be principally the taking up of new land for cultivation, and better

competition at the auction of date trees.

6. A few remissions, amounting in all to Rs. , have been granted, as detailed in Appendix III. The principal one is of Rs. on account of a fire which destroyed 26 houses in the village of

7. Takavi advances have been made to a few ryots, as shown in Appendix IV.

(N.B.—If there be no remissions or takavi, the fact should be simply stated in these paragraphs, and blank Appendices will not be necessary.)

8. The Abkâri revenue of these districts, *exclusive of the sale*

TA'LUKAS.	SPIRITS.		TODDY.		TOTAL.	
	Shops.	Amount.	Shops.	Amount.	Shops.	Amount.
A						
B						
C						
Total ..						

of date trees, which has been referred to in connection with the Jamabandi, is considerable, and is managed on the farming system. The sums obtained at the public auctions are shown marginally, and are an increase of

Rs. over last year.

N.B.—If there be no Abkâri revenue, the fact should be stated in this paragraph.)

9. The marginal table gives the state on July 1st of the collection of the total

Tâlukas.	Demands.	Collections.	Installments due in future years.	Balance now outstanding.
A ...	1. Land Revenue, including miscellaneous receipts. 2. Receipts from Stamps, Abkâri, and all sources coming under the head of Sayer.			
B				
C				
Total.				

Government demands (i.e., realizable revenue) ascertained up to that date, including those arising subsequently to the Jamabandi. The result appears satisfactory in all the tâlukas excepting B, the inefficiency of the Mâmlatdâr of which, Azam—,

has been brought to the notice of the Collector.

10. The season has on the whole been an average one, except in

TA'LUKAS.	RAINFALL.	
	Average of five preceding years.	Current year.
A		
B		
C		

Tâluks A, where the late and rather scanty fall of rain has checked and injured the rice crops, which are the staple of the eastern portion, while somewhat favouring the wheat, for which the western is noted.

11. The general condition and prospects of my charge, in a material point of view, are *decidedly favourable*. In Táluka A nearly all waste land has been taken up, the value of occupancies is considerable, and the accumulation of capital progresses. In Táluka B the waste is larger, but is being gradually taken up, and is now only one-third of what it was ten years ago. Táluka C is a more

TA'LUKAS.	CULTIVATION.		Moro.	Loss.	Arable Area still available.
	1870-71.	1871-72.			
A					
B					
Total...					

backward district with a considerable amount of forest, and a large aboriginal population of Bhils & Chodras. Still cultivation there has increased by 20 per cent. within the last five years. The pro-

gress in cultivated land since last year is shown in the margin, as also the area still available. The latter includes three reclamations from the sea, which offer fair prospects to any persons willing to undertake them.

II.—REVENUE. (b)—Supervision.

12. The comparisons of the Táluka Tálebands of the past year (1870-71) required

TA'LUKAS.	DATE.
A	
B	

by Government Resolution No. 1454 of November 6th, 1869, were duly completed on the dates given

marginally, and in the manner prescribed at page 233 of the Manual of Revenue Accounts. The accounts of Tálukas A and C were in good order, but in those of Táluka B some errors were detected, which have been rectified.

13. The examinations of the Táluka accounts were effected in general accordance

TA'LUKAS.	FIRST EXAMINATION.	SECOND EXAMINATION.
	Dates.	Dates.
A	October 10th to 24th	March 4th to 18th
B	November 24th to 17th	April 24th to 28th

with the directions at pages 95 to 98 of the Manual, at the periods stated in the margin. I regret that I was unable to make the second examina-

tion of the accounts of Táluka C, owing to a severe accident which occurred when I was at the other end of my charge and incapacitat-

ed me from travelling for five weeks. The comparison of Huzur No. 3 with the Day Books and other expansions (Manual, page 291) was made at the same time as the inspection of the rest of the accounts, and errors which were detected were reported at once to the Collector.

14. The amount of village inspection which I have performed

TA'LUKAS.	VILLAGES.				RYOTS' RECEIPTS BOOKS EXAMINED.		BOUNDARY MARKS EXAMINED.	
	Total Number.	Number visited.	No. in which accounts examined.	No. in which records examined.	In how many Villages.	No. of Books.	In how many Villages.	No. of Fields.
A								
B								
Total.....								

personally is shown above. The performance of their duties by the village accountants is on the whole *good*, as shown by the general application of the prescribed tests (Manual, pages 2 to 6, 16, and 68); but out of a total number of 150 it has been necessary to *reprimand twenty, to fine ten, and to dismiss two, one of whom was prosecuted criminally and convicted.*

15. Income Tax.

16. Non-agricultural Tax.

III.—CIVIL.

17. The number of cases decided by Mámlatdárs under Act V.

Tálnka.	Number of cases decided.	Number examined.	Number referred to Collector.
A			
B			
Total...			

of 1864 (Bombay), and the results of my supervision, are given in the margin. The Collector has administered reprimands in _____ of the cases referred to him, for injustice

or carelessness. On the whole the work is fairly done *except by Azam _____, Mámlatdár of A.*

18. The records of the Sub-Registry Offices in my charge have

TALUKAS.	Date of Examination.
A	
B	

been duly examined, as shown marginally, and reports have been made to the District Registrar of all errors, neglects,

and doubtful practices observed. The office at _____ was in particularly bad order during the time of Sub-Registrar _____

IV.—MAGISTERIAL.

TALUKAS.	Number of cases tried.	Number of accused.	Number of accused.				On Appeal or Revision, Number of Sentences.			
			Committed by Sessions.	Convicted.	Acquitted.	Discharged.	Confirmed.	Modified.	Reversed.	
A										
B										
Total...										

19. The extent to which my own original jurisdiction has been exercised, and the results of the control exercised over it by superior authority, are given in the margin.

20. I was invested on *January 10th*, 1869, with powers to hear

TALUKAS.	Names of Sub-Magistrates.	Powers exercised.	Number of		On Appeal or Revision, Number of Individual Sentences.		
			Cases.	Persons convicted.	Confirmed.	Modified.	Reversed.
A	M N	1st Class					
	N O	2nd "					
B	P Q	1st "					
Total...	.....	.....			

appeals from the decisions of Subordinate Magistrates. The marginal table gives the number of cases disposed of by each Sub-Magistrate in my charge with the results of my exercise of the above power, and also of the references for

revision which I have made to the District Magistrate on scrutiny of the daily abstracts of cases, and a percentage of the cases themselves, as required by Government Resolution, Judicial Department, No. 2942, of October 10th, 1867.

(If the Assistant has no powers of appeal, the last three columns will contain the results of revision only, and the commencement of the paragraph should be modified so as to state with whom the appellate powers rest.)

21. The _____ Railway passes through the _____ taluka of my charge. The number of ordinary railway offences occurring is *not such as to call for special remark*. Three serious accidents have occurred, at two of which I repaired to the spot and took all necessary measures as required by Government Resolution, Railway Department, No. 2271 of November 2nd, 1868, and the orders of the Police Commissioner. No wrecks have occurred.

(If there be no railway, the fact should be stated.)

22. Act No. VIII. of 1870, for the Prevention of Female Infanticide, has been made applicable to my charge, and I have carefully supervised the establishments prescribed by Government in the rules. The result is on the whole *satisfactory*. The number of persons dealt with under the European Vagrancy Act has been _____, of whom _____ were forwarded to other Stations, and _____ sent to the Workhouse at Bombay.

(N.B.—Any other special Acts which may be in force should be noticed here, and reference to the Infanticide Act will of course be omitted if it be not in force.)

V.—PUBLIC WORKS.

23. *Local Funds*.—The assignments in the Budget for 1871-72

TALUKAS.	Original Works.				Repairs.			Establishment.			Total.	
	Communications.	Water Supply.	Dispensaries, &c.	Other Public Improvements.	Communications.	Water Supply.	Dispensaries, &c.	Other Public Improvements.	Supervision.	Dispensaries, &c.		Vaccination.	Other Heads.
A												
B												
Total												

to each of the talukas in my charge were as shown above.

TALUKAS.	Original Works.		Repairs.		Total Number of Works.	Total Amount to be expended.	On April 1st.	
	Roads, in miles.	Tanks and Wells.	Miles of Roads.	Tanks and Wells.			No. of Works unfinished.	Balance not expended.
A								
B								
Total ...								

The works which were entrusted for execution to the Taluka Committees, and the extent to which they have been completed, are stated marginally. The works *unfinished are all wells which could not be completed, owing to the excess of water, till a late date.*

TALUKAS.	Number of Members.	Meetings.		Inspections.	
		Number held.	Average Attendance.	Number held.	Average number of times each member attended.
A					
B					
Total ...					

24. The number of meetings held by each Committee, and the extent of their inspections of works, are shown marginally. The Mámílatdárs have all, except Azam— of Táluka— made the quarterly inspections required by Rule XXVIII. The most efficient members of Committees are— of Táluka A, — of Táluka B, and — of Táluka C.

TALUKAS.	Planted in former years and still thriving.		Planted in the present year.			Amount expended in the year.
	Miles of road.	Number of trees.	Miles of road.	Still alive.	Since dead.	
A						
B						
Total...						

25. The planting of roadside trees has been carefully attended to with the results specified in the margin. The system adopted has been that of rearing the plants in pots at a few central places, and planting them out after two years' growth.

26. *Imperial and Provincial Works.*—No Imperial works are in progress in my districts. The provincial road from— to — passes through the—

Talukás.	Class of Works.	Amount.
A		
B		

Táluka, and is approaching completion. The several classes of works on which I have spent my discretionary allowances are stated in the margin. For further details I beg to refer to Appendix V.

27. The general progress of the works throughout my charge during the year has been satisfactory, but the Committees all concur in considering a bridge over the river— at— to be the most urgent want of these Districts. The Committee of Táluka A also press for a Dispensary at—. In both these works the aid of Government will be indispensable.

VI.—MUNICIPALITIES.

28. There are _____ Municipalities in my

Talukas.	Name of Town.	Income.					Expenditure.												
		Balance.	Tolls.	Town Duties.	Taxes.	Other Items.	Total.	Establishment.	Licencing.	Watering.	Conservancy.	Fine.	P. Works, new.	P. Works, repairs.	Education.	Dispensaries, &c.	Miscellaneous.	Total.	Balance.
A	D...																		
B	E...																		
	F...																		
	G...																		
Total...																			

Name of Municipality.	Name of Commissioner.

Name of Municipality.	Name of Contributor.	Amount.	Object.

charge, and their income and expenditure during 1871-72 are given in the margin. The most important improvements which were undertaken were (here name a few of leading interest). The Municipalities of _____ and _____ may be placed in the first rank for intelligence and activity, followed by that of _____. Among individual Commissioners those here named are undoubtedly the foremost in recognizing their

duties to the communities they represent. *In two instances contributions for public purposes have been made by private individuals.*

(If there be no Municipalities, the fact will be stated.)

VII.—PUBLIC HEALTH.

29. The extent of general conservancy in towns may be inferred

TALUKAS.	Name of Town.	PATIENTS.		COST IN 1871-72 TO			
		In.	Out.	Government.	Local Funds or Municipality.	Contributions.	Total.

from the expenditure shown in the last paragraph. The particulars of Dispensaries are as per margin. That at _____ is the most successful, owing to the efficiency and deserved popularity of _____, the Hospital Assistant in charge of it. The opening of a new

Dispensary at _____ is contemplated during the present year.

30. As far as I am able to judge from the duplicate weekly returns which I receive from the Vaccinators, vaccination progresses fairly throughout my charge. One instance of misconduct of a Vaccinator has been brought to the notice of the Superintendent. In two villages some opposition arose, but on the Mamlatdár of Táluka A visiting them, the people's fears were allayed. The total number of vaccinated children is—.

31. The population and resources of my charge, according to

TA'LUKAS.	HUMAN BEINGS.			Houses.	Cattle.	Ploughs.	Carts.
	Males.	Females.	Total.				
A							
B							
Total...							

the annual census taken in July 1871, in Village Form No. 13, are as per margin. The mortuary and other returns of a general statistical nature have been tested in villages selected for the purpose, and on

the whole are fairly and carefully kept. The subject of extramural burial and burning grounds has engaged attention, and there are now only—places unprovided with such accommodation.

32. No special disease or epidemic has made its appearance this season.

(If cholera, small-pox or other disease has broken out, any useful particulars should be given.)

VIII.—EDUCATION.

33. The number of schools in my charge and of school-houses

TA'LUKAS.	Anglo-Vernacular.	Primary.	Number of Government School-houses.
A			
B			
Total...			

specially erected for them are stated marginally. I have visited every primary school once during the year, as required, and have in—instances communicated with the Educational authorities

regarding irregularities and other matters. I have recommended the erection of school-buildings at— and —, as also (here state anything else of interest.)

IX.—SPECIAL DUTIES.

34. I was appointed by Government Resolution— Department, No.—of—, to the special duty of reporting

upon the salt lands in the Collectorate, with a view to their reclamation. My report, submitted on _____, No. _____, showed that _____ acres were so available.

(If no special duty has been assigned, this section may be omitted.)

APPENDICES TO THE REPORT.

APPENDIX I. (Para. 2.)

Statement showing the number of places at which the _____ Assistant Collector _____ resided during 1871-72.

Name of Place.	From what date to what date.	No. of Days.	REMARKS.
1st.—Head Quarters.....			_____ was absent from the _____ to the _____, and _____ acted for _____ during that period.
2nd.—			

Note.—The camps should be shown consecutively as the officer moved, and Mámuktárs' and Mámhákáris' stations marked with asterisks.

APPENDIX II. (Para. 5.)

Statement of Causes of Increase and Decrease in Revenue during 1871-72. (Vide page 301 of Revenue Accounts Manual.)

No.	Causes.	Amount.	Total.	Grand Total.

APPENDIX III. (Para. 6.)

Statement of Remissions granted during 1871-72. (Vide page 316 of Revenue Accounts Manual.)

Number.	Tínks.	Causes and Amount.							REMARKS.	
		First introduction of Survey rates.	Land taken up for roads.	Abandoning of ryots paying Salámi.	Overflowing of salt water.	Injury by locusts.	Assessment re-mitted till Survey on ryots' holdings.	Fire.		Total.

Note.—The number of columns will vary with that of causes.

APPENDIX IV. (Para 7.)

Statement of Takávi Advances made during 1871-72.

Number.	Tálukas.	Takávi.			Collections made and Balances written off.			Balances outstanding.				
		No. of Villages.	Advance made in the current year.	Balances of former years' advances.	Total.	Collections on account of current year's advances.	Collections on account of former years' advances.	Amount written off as irrecoverable on account of former years' advances.	Total.	On account of current years' advances.	On account of former years' advances.	Total.

APPENDIX V. (Para. 26.)

Works sanctioned and executed out of the Discretionary Allowance during 1871-72. (Vide page 312 of Revenue Accounts Manual).

Tálukas.	Villages.	Description of work.	Amount.			Amount expended.	REMARKS.
			Sanctioned out of the Discretionary Allowances.	Contributions by Ryots.	Total.		

Appendix B.

PERIODICAL RETURNS AND REPORTS MADE BY COLLECTORS.

TO COMMISSIONERS.

(1).—*Annual.*

Administration Report (General)	August 1.
Local Fund Report	September 1.
Local Fund Budget	Do. 15.
Report on the state of Crops, Weather and Health.	October 1.
Statement showing the alienations of land for charitable or public purposes or performance of public-service	April 1.
Jamabandi Report	September 1.

(2).—*Quarterly.*

Register of unanswered references from and to Commissioner	
Return of Inám lands commuted into Cash payments	
Statement of Refunds of over-collections.....	

TO GOVERNMENT.

(1).—*Annual.*

Return showing the result of the proceedings held under the European Vagrancy Act	January 1.
Return showing the result of the measures taken to exterminate wild beasts and snakes.....	March 1.
Information in regard to Jute and Cotton Mills worked by steam	May 1.

(2).—*Quarterly.*

Register of unanswered references from and to Government in all Departments.....	
Returns of Offences against Coinage Act XXIII. of 1870	

TO CONSULTING ENGINEER FOR RAILWAYS.

Annual.

Register of land made over to Railway Companies during the year.....	January 1.
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TO CHIEF ENGINEER FOR IRRIGATION.

Annual.

Original Registers of rain-fall	January 1.
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**TO SUPERINTENDENT GREAT TRIGONOMETRICAL
SURVEY OF INDIA.**

Annual.

Report on the condition of Trigonometrical Survey
Stations January 1.

TO COMMISSIONER OF CUSTOMS.

Annual.

Report regarding the annual sale of Opium
Licenses January 1.

TO SANITARY COMMISSIONER.

Annual.

Return showing the Sanitary improvements that
have been carried out by Municipalities and
Local Funds January 1.

Monthly.

Return of Rainfall

TO EXECUTIVE ENGINEER FOR IRRIGATION.

Annual.

Irrigation Statistics August 1.

TO ACCOUNTANT GENERAL.

Annual.

Municipal Accounts April 1.
Municipal Budget January 1.

TO DEPUTY SURGEON GENERAL OF THE DIVISION.

Annual.

Returns of Receipts and Expenditure in Charitable
Dispensaries April

ACCOUNT DEPARTMENT.

TO GOVERNMENT.

1. Price Current List First of the month.
2. Statement of Prices Current of Food Grains... Bi-monthly.

TO COMMISSIONER.

Annual.

1. Report of all instances coming under the operation of Section 17 of the Indian Coinage Act... January.

Quarterly.

2. Statement of Revenue Refunds up to Rs. 100.

Monthly.

3. Statement of Takávi Advances.....10th of the month.
4. Certificate regarding the Comparison of Táluka Form No. 2 with Huzur Form No. 3...10th of the month.

VERNACULAR PERIODICAL RETURNS SENT TO THE COMMISSIONER FROM THE COLLECTOR'S OFFICE.

Annual.

1. Jamabandi StatementsSeptember 1.

Half-yearly.

2. Statement of Watandars who have accepted the Watan settlement
3. Unanswered references
4. Return of Casual Leave granted to Mámlat-dárs by Collectors

Quarterly.

5. Statement of Land Revenue Collections and Outstanding Balances
6. Return of Deposits and Advances
7. Return of Land sold in default of payment of revenue demands

Appendix C. (vide Cap. V., para. 45-5.)

Form of Annual Statement showing the results of inquiries made as to the sufficiency of the Security furnished by Revenue Officers in the District of _____ for the year ending the _____ of _____ 18 ____.

Consecutive No.	Names and designations of Officers required to give Security.	Amount of Security given.	Nature of Security given.	Names of Sureties, if any, and dates of their Bonds.	Names of new Sureties, if any, substituted for former ones who have died or withdrawn, or whose fitness is considered doubtful.	Amount of Security, if any, for which each Surety is liable on account of other Officers, whether in the same or in any other Department.	Opinion of Head of Office as to sufficiency of present Security.
1	2	3	4	5	6	7	8

Appendix D.

ORIGINAL JOINT RULES.

1st.—With a view to the improvement of the country and people, the assessment now introduced by the Superintendent, Revenue Survey has been fixed by Government for a period of thirty years, viz., from Fasli to during which period the full benefit of every improvement, such as the conversion of dry into irrigated land by the digging or repairing of wells and tanks, the planting of fruit-trees, &c, will be secured to the incumbent of the land, and no extra assessment levied on that account.

2nd.—All cesses upon land have been absorbed in the new assessment; consequently, when there are fruit-trees in a field, their produce is to be taken by the cultivator, and nothing beyond the assessment placed on the field levied on that account from him; but in the case of valuable fruit and other trees standing in fields assessed at dry-crop rates, and not in cultivation at the introduction of the survey, and the produce of which it has hitherto been customary to sell on account of Government, the right of property in these trees and of occupancy in the field should be offered at a fair upset price, and sold once for all by public auction to the highest bidder, and nothing in excess of the survey assessment thereafter exacted. But, if no one offer to undertake the cultivation of the field on these terms, the produce of the trees may be sold annually, according to custom.

3rd.—No field is to be let for less than the full survey assessment, on account of its having been long waste, overrun with jungle, or any other reason whatever.

4th.—In the survey registers, in the case of fields containing garden and rice land, the said land is entered at so many acres bearing a certain assessment, or the latter is laid upon the well in the case of garden land, without the irrigated acres being specified. This assessment is invariably to be levied, and nothing more, whether a greater or less number of acres, or none at all, be cultivated with garden or rice crops; and should there, now or hereafter, be garden or rice land in any field not entered as having such in the survey registers, no extra assessment is to be levied on that account: the dry-crop assessment therein entered is alone to be levied. In the registers, also, a deduction is made on account of barren* land in certain fields, and the assessment placed on the arable land alone; but, in event of the cultivator bringing any portion of the land deducted as barren† into cultivation, no extra assessment is to be levied on that account: the assessment on the field entered in the register is alone to be levied.

* Unarable.

† Unarable.

5th.—Every cultivator in whose name any field, or share of a field, on whatever tenure held, is entered in the village cultivation returns is to be considered the holder of such field or share; and, so long as he shall continue to pay the survey assessment due on it, he cannot be ejected or deprived of his right by any revenue authority; but, in event of his failing to discharge the full assessment, Government reserves the power of ejecting him from any field or share of which the assessment shall at least be equal to the balance outstanding, the defaulter retaining, however, the privilege of determining the particular field or fields to be so relinquished; *and in cases when the tenure precludes summary ejection the Collector will observe the forms necessary to give his orders the force of a legal decree.*

6th.—In event of a holder of Government land dying, his fields or shares are to be entered in the name of his eldest son or next heir, should he or his representatives agree to take them.

7th.—When two ryots hold a field, and one of them relinquishes his share, or dies without heirs, the share thus lapsing is to be offered, in the first instance, to the other sharer, before it is offered to any other party, and in event of the said sharer declining it, and no other party applying to take it up, the former must relinquish his share too, and allow the whole field to become waste.

8th.—When there are more sharers than two in a field, and any of them relinquishes a share, or dies without heirs, it should be offered, as above, to the sharers, in the first instance beginning, in event of their failing to settle the matter amongst themselves, with the largest sharer, and so on to the least. If none of these, nor any other party, be found to take up the relinquished share, the whole field must be thrown up.

9th.—Whoever has a field, or portion of one, entered in his name in the Government accounts, may have the said field or portion transferred to the name of any other person agreeing to cultivate the same on his making a written application to that effect in the usual "Rázinámá," or petition to resign.

10th.—Proprietors of Inám, Judi, and Mirás lands, having possession of the same have the right of cutting down, or otherwise disposing of, all trees growing therein, *and also holders of Government fields of which they have been in uninterrupted occupancy from a period anterior to the age of the trees, or for a period of twenty years, or who have purchased the trees under the provisions of Rule 2.*

11th.—Holders of Government fields *besides those specified in the preceding Rule, or occupants of Mirás,*

* Have permission to cut down Babul, Dato, and all young timber trees, with the exception of those growing on the boundaries,

Judi, or Inám lands, holding the same from Government,* must obtain permission to cut down trees, and will, in event of permission being given, be required to

which are to be preserved as landmarks, and fruit or large timber trees, none of which are to be cut down, without permission from the district revenue authorities, unless the property of the holder by purchase under the provisions of Rule 2.

Government officers. For other actual and immediate wants of the villagers, such as repair of houses, &c., permission to be obtained from the Mámílatdár or Mahálkari; but for cutting any large number, or for any purpose of sale or profit, the permission of the Collector or one of his Assistants to be necessary, when any conditions which may appear advisable can be imposed.

12th.—In taking up waste for cultivation, a ryot must agree for a whole survey field at the full assessment, and no portion of a field is, on any account, to be given for this purpose, except in the case mentioned in the next rule; and when two or more cultivators agree together to cultivate a waste field it must be entered in the name of one of their number, who will be considered the holder, *unless the assessment of the field amount to, or exceed, twenty rupees, in which case it may be entered in the names of two or more holders on the condition that the assessment of the share of each shall in no case fall short of ten rupees.*

13th.—There are some survey fields consisting in great part of* land covered with dense jungle, or otherwise unsuited in their present state for cultivation, upon which no assessment is placed in the Survey Registers. In the event of portions of such fields being brought under cultivation, rates of assessment should be fixed by the Mámílatdár upon the acres under tillage equivalent to those of similar soils in the same village. *This rule applies to all fields in the Survey Registers on which rates of assessment have not been fixed.*

* Unarable.

14th.—Unless special exceptions be made by the Collector of valuable grass lands, certain to realize rents in excess of the survey assessment, the grazing of all waste Government and Mirás land is annually to be sold by auction, field by field, at the commencement of the monsoon, a preference being given, at the sale, to the inhabitants of the village to which the land may belong. The bidding, however, for any waste field should not be allowed to go beyond its assessment in the Survey Register, and when it reaches this point the field should be entered in the name of the last bidder, as other cultivated land held at the full assessment, and the person so taking it admitted to all the privileges of a holder of land under tillage.

plant two trees for every one cut, unless exempted from this condition by order of the Collector. The permission to cut trees under this rule, and also trees in Government waste fields, for any purpose connected with agricultural operations, to be granted by the Pátel and Kulkarni on application, a record thereof being kept for the inspection of the

15th.—The grass of fields especially excepted by the Collector from the operation of the preceding rule may be sold by auction to any one, for sums in excess of the survey assessment.

16th.—The grazing of the unarable and other fields not subject to assessment in the Survey Registers should be sold by auction by the Collector, as in the preceding rule, a reasonable proportion being set aside for the free pasturage of such villages as have hitherto enjoyed this right.

17th.—In some villages houses are attached to particular fields, and it has been customary to oblige a ryot throwing up one of these fields to relinquish his house at the same time. This custom, however, is now abolished; and every cultivator is at liberty to throw up any field without his title to his house being at all affected thereby. This rule does not apply to the case of alienated lands.

18th.—In the Survey Registers an assessment is placed on Judi and Inám, as well as Government fields, but the Judidárs and Inámdárs are not bound thereby, and are at liberty to let out their lands on any terms they please.

19th.—In event of Inám land being confiscated, or temporarily attached, it is to be let out, while under Government management, at the survey assessment, or sold by auction if waste, exactly as Government land. This rule does not apply to the year in which the attachment is effected, for which the existing agreements made with the Inámdár should be allowed to stand.

20th.—Cultivators wishing to relinquish fields must give in a written application to that effect before the 1st of May, and with the view of ensuring this being done, the village officers are to assemble all the holders of Government land on the 30th of April in each year, and, having explained to them that it is the last day on which resignations will be received, the Kulkarni shall then and there write out, in a prescribed form, which must specify the number, acres, and assessment of every field to be relinquished, the "Ráxínámás" (or petitions to resign) for any parties requiring them. These petitions should be signed or authenticated in the presence of one or more witnesses by the parties making them, and countersigned by the Pátel and Kulkarni, who should forward them without delay to the Mámlatdár or Maháikari, by whom they are to be attested and returned to the village officers, as vouchers for any alteration made in the village accounts of the following year. When waste fields are wanted for cultivation, written applications must, in like manner, be taken from the applicants, countersigned by the village officers, and forwarded by them to the Mámlatdár or Maháikari, by whom they are to be attested and returned, and all these resignations of cultivated, and applications for waste fields, are to be produced at each Jamabandi settlement for examination. But village officers, under pain of punishment, are not to make any alterations in the Cultivation Registers, except upon the authority of the vouchers

mentioned above, or in obedience to written instructions from the Mámíatdár or Mahálkari.

21st.—The revenue should be collected by fixed instalments, without reference to the proportion of early or late crops grown in any one year; and consequently no field inspection for the purpose of obtaining such information should be made. In districts where early crops prevail, we recommend the collections to be made in four equal instalments, falling due on 15th December, 1st February, 15th March, and 1st May; and where the early and late crops are nearly equal, or the latter predominate, we also recommend four equal instalments, but respectively falling due a month later, viz., on 15th January, 1st March, 15th April, and 1st June.

22nd.—The field boundary mark erected at the survey, should be preserved with the greatest care, and when injured, timely repairs must be made by the cultivators in the case of cultivated lands, and by hired labourers in the case of waste, the expense of the latter being defrayed from a sum of 100 Rupees, to be deducted for the purpose from the proceeds of the grazing farms of each taluk, as sanctioned by Government. This amount should therefore be placed in deposit each year, and the order of the Collector obtained for its expenditure, as above explained, wherever necessary. The intervening strips connecting the boundary marks of a breadth corresponding with the latter, are constituted the boundary of the field, and forbidden to be ploughed over or otherwise injured; and in the case of dry crop land, before preparing any field for sowing, these strips are to be distinctly marked off each year, by the holder running his plough along the boundary. In event of this order being neglected, and this space ploughed up or sown, the cultivator is to be made to connect the two contiguous marks, between which the boundary had been disregarded, by a continuous ridge of earth, 1½ feet in height; and should he fail to do so within a certain number of days, the village officers are to report the circumstance to the Mámíatdár, who is to apply to the Collector for a notice to be served on the holder of the field, according to the provisions of Act III. of 1846; and if this be disregarded, the boundary is to be put up by hired labourers, and the amount recovered from him, as therein provided.

23rd.—Independent of the precautions specified in the preceding Rule, a regular inspection of fields, for the purpose of ascertaining the state of the boundary marks, and that none of the fields entered in the accounts as waste are surreptitiously cultivated, is to be made in each village, as soon as practicable after the 1st of November in each year. The results of this inspection are to be entered in a field register, prepared according to the form hereunto annexed. Before, however, commencing the work of inspection, the Kárkun nominated for the duty should summon the villagers to the Chauri when he should read out and explain to them the Government Proclamation

regarding the preservation of their boundary marks, of which a copy is subjoined. He should make the inspection in company with the village officers, and take care that the owners and occupants of the fields visited be also present. He should point out to them any repairs required to their boundary marks, and order that they be completed within a certain number of days. In event of any of the strips of boundary between the marks having been ploughed over, or otherwise encroached upon, the Inspector should require the party who may have done so to connect the two adjoining marks, between which the boundary has been violated, by a continuous mound of earth, one cubit in height, as a punishment for the encroachment, and make a note to that effect in a separate memorandum, to be kept in addition to the register, for the purpose of recording any remarks not admissible there. When every field has been thus inspected, and the state of its boundary marks entered in the register, a second examination, after the lapse of a sufficient time to allow of the repairs to the marks being completed, should be made of every field entered at the first inspection as requiring repairs. And, should any of these still remain to be made, the party to whose neglect this may be attributed, should be required, in addition to repairing the marks, as originally directed, to connect each incomplete mark with the one adjoining it, by a continuous ridge of earth, one cubit in height; and these particulars, with the name of the individual, should be noted in the separate memorandum above alluded to. A notice to this effect should then be served on him, in compliance with the provisions of Act III. of 1846, and, in event of his failing to complete the boundary marks within the specified period, the village officers are to do so by means of hired labourers, and the expense incurred on this account is to be recovered from him, as provided in the said Act. The correctness of the entries regarding boundary marks in the Inspection Register should be tested in every village by the Mámílatdár, Mahálkari, or some confidential member of their establishments, and the results of this re-examination, entered in the column of the inspection register, appropriated for the purpose.

24A.—From the Inspection Register described in the preceding Rule, the Mámílatdár of each táluk should prepare and forward to the Collector on the 1st of May in each year, a General Abstract according to the Form given in the opposite page, of the state of the boundary marks in each village of his charge, at the different inspections; the repairs subsequently made, and those still requiring to be so, at the date of his return. Under ordinary circumstances, there ought to be no mark unrepaired at this date, but in event of there being any, the Mámílatdár should be held responsible for the delay, if unable to assign satisfactory reasons for it. On receipt of this return, the Collector should immediately take measures for the completion of the repairs still to be made; or, if unable to do so, should report the circumstance for the instruction of Government.

Appendix E.

(Chapter VIII.)

APPENDIX B. (See Rule 11.)

Forms of Sanads for Revenue-free grants of land for
Religious or Charitable purposes.

FORM NO. I.

To *A. B.*

Whereas Government have been pleased to grant to you, *A.B.*, the below-mentioned piece of land situated in the village of _____ in the _____ taluka of the _____ district, for the

purpose of* _____ revenue-free (namely)—
All that piece of land bounded on the North by _____,
on the South by _____, on the East by _____,
and on the West by _____, and measuring from North to
South _____ and from East to West _____,
comprising _____, square _____ in superficial area, and
numbered No. _____ in the _____:

It is hereby declared that the said land shall be continued for ever free of all claim on the part of Government for rent or land revenue to whoever shall from time to time be the lawful holder or manager of the said _____ on the condition that neither the said land nor any building erected thereupon shall at any time, without the express consent of Government, be diverted either temporarily or permanently to any other than the aforesaid purpose, and that no change or modification shall be made of the object for which the said _____ is founded, and that in the event of any such unauthorized diversion, change, or modification being made, it shall be lawful for Government, on causing six months' previous notice in writing to be given to the said holder or manager, to take either of the two following courses (namely), either—

(1) to require that the said land be vacated and delivered up to Government free of all claims or incumbrances of any person whatsoever, or

(2) to impose thenceforward such annual rent for the occupation of the said land until the same is vacated and delivered over to Government as to Government shall seem fit, which said rent shall be recoverable under the law at the time in force for recovering an arrear of land revenue.

This grant is made subject to the reservation of the right of the Secretary of State for India in Council to all mines and mineral products and of full liberty of access for the purpose of working and searching for the same, with all reasonable conveniences.

* The purpose and the extent of the public interest in it should be clearly set forth, as, for instance, "building a dharmshala for the free and unrestricted use of all classes of the community."

This sanad is executed on behalf of the Secretary of State for India in Council by order of His Excellency the Governor in Council of Bombay, by the Collector of
 , this day of 18 .

Seal of the
Collector.

(Signed)

Collector.

FORM No. II.

To

A. B.

Whereas, in consideration of your having built (or undertaken to build, *as the case may be*), a temple, with a dharmshala annexed thereto, for the use of the Hindu community (*or otherwise as the case may be*) on the piece of land hereinafter mentioned, which is your property (or which has been granted to you by Government for this purpose, *as the case may be*), Government have been pleased, at your request, to exempt the said piece of land from liability to rent or land revenue.

It is hereby declared that so long as the said piece of land continues to be devoted to the purpose aforesaid, it shall be continued free of all claim on the part of Government for rent or land revenue to whoever shall from time to time be the lawful holder or manager of the said temple and its appurtenances (*or otherwise as the case may be*).

The piece of land herein referred to is situated in the village of _____ in the _____ taluka of _____ district, and is bounded on the North by _____, on the South by _____, on the East by _____, and on the West by _____, and comprises about _____ square _____ in superficial area, be the same more or less, and is numbered No. _____ in the _____

*This grant is made subject to the reservation of the right of the Secretary of State for India in Council to all mines and mineral products, and of full liberty of access for the purpose of working and searching for the same with all reasonable conveniences.

This sanad is executed on behalf of the Secretary of State for India in Council by order of His Excellency the Governor in Council of Bombay, by the Collector of

this day of

18 .

Seal of the
Collector.

(Signed)

Collector.

* This clause is to be inserted only when the land is being granted under the sanad.

APPENDIX C. (See Rule 27.)

Form of Agreement for exchange to be executed by
villagers removing to a new village-site.

† AGREEMENT executed the _____ day of _____ 18 ____ by
A., B., _____ resident of _____ in the _____
Taluka of the _____ District.

WHEREAS Government have been pleased to sanction a change
being made in the position of the site of the village of _____
in the Registration Sub-District of _____

of the _____ District, and in pursuance of such
sanction the following plot of ground has been allotted to me in the
new site in exchange for the ground held by me in the old site,
namely, the piece of land bounded as follows, that is to say, on the
North by _____, on the South by _____, on the
East by _____, on the
West by _____, measuring _____ in length
from North to South, _____ and
_____ in width from East to West, and comprising
about _____ square _____ in superficial area
and numbered No. _____ in the _____

I do hereby agree, in consideration of the allotment to me of the
new piece of land aforesaid, as follows (namely) :—

(1) That all my right, title and interest in any land
whatsoever, situate within the old site of the said village, shall
be deemed to be, and is hereby, surrendered to Government,
together with the trees standing thereon, and all rights over or
other benefits arising out of, or enjoyed by me in respect of the
said land ;

(2) That I shall hold the piece of land aforesaid in the
new site from the date of this agreement as the occupant of
the same, free of land revenue for such period as Government
may be pleased to continue such exemption, but subject never-
theless to the payment of land revenue of such amount, if any,
as may hereafter at any time, or from time to time, be lawfully
imposed under the orders of Government thereupon.

In witness whereof I have hereto set my hand the day and
year aforesaid.

Written by _____

(Signed) A. B.

Signed and delivered by _____ in our presence

† The proper stamp-duty for this agreement is four annas. See Act I. of
1879, Schedule I, Art. 5 (b).

APPENDIX D. (See Rules 32 and 75.)

Form of Agreement to be passed by persons intending to become registered occupants.

*AGREEMENT.

To the Mámlatdár (or Máhálkari) of
 I, *A. B.*, inhabitant of _____ in the
 Táluka of the _____ District,
 hereby accept, on behalf of myself and of my co-occupants, present and future, the occupancy of the land comprised in Survey No. _____ (or of the building site hereinbelow described, or otherwise as the case may be,) in the village of _____ in the _____ Taluka of the _____ District, and I pray that my name be entered in the Government records as the registered occupant of the said land.

The said occupancy has been granted to me subject to the provisions of the Bombay Land Revenue Code, 1879, and of the rules in force thereunder, in perpetuity (or for the period of, as the case may be,) from the _____ day of _____ 18 ____; † and I undertake to pay the land revenue from time to time lawfully due in respect of the said occupancy (or I undertake, whenever Government shall see fit to discontinue the exemption of the said land from payment of land revenue, to pay such revenue as may be lawfully imposed, under the orders of Government, thereupon, or otherwise as the case may be).

Dated the _____ day of _____ 18 ____ at
 Writton by _____ (Signed) *A. B.*

We declare that *A. B.*, who has signed this agreement, is, to our personal knowledge, the person he represents himself to be, and that he has affixed his signature hereto in our presence.

(Signed) *C. D.*
E. F.

‡ We declare that to the best of our knowledge and from the best information we have been able, after careful inquiry, to obtain, the person who has passed this agreement is a fit person to be accepted by Government as responsible for the punctual payment of the land revenue from time to time due on the above land.

(Signed) *G. H., Patel.*

J. J., Village Accountant.

* This agreement is exempt from stamp-duty under the Government of India's Notification No. 3337 of 4th August 1880. (Bombay Government Gazette for 1880, p. 706.)

† When an occupancy is sold for a fixed period free of land revenue, the agreement should end here, and the second endorsement may be omitted.

‡ This endorsement is to be required only when the agreement is given under Rule 32.

APPENDIX E. (See Rule 34.)

Form of written permission to occupy land to be given by a Mamlatdar or Mahalkari under Section 60.

Permission is hereby given to *A. B.*, inhabitant of
 in the Táluka of the
 District to occupy Survey No. (or the
 building-site hereinbelow described, or otherwise as the case may
be,) in the village of in the Táluka of
 the District.

Dated the _____ day of _____ 18 at _____

Seal.

(Signed)

Mamlatdar (or Mahalkari)

APPENDIX F. (See Rule 57.)

Form of Register of Alienations.

Register of Alienated Villages and Lands in the _____ District kept
 under Section 53 of the Bombay Land Revenue Code (Bombay Act V. of 1879).

Serial Number.	Number of Village.	Number of the present Alienee.	(1) Class of Alienation.							(2) Particulars of the Sanad.				Duration of tenure <i>i.e.</i> , whether controllable permanently or hereditarily for more lives than one, or for life only, or for what period.	Particulars of the villages or lands alienated.			(5) Land Revenue payable to Government.			REMARKS.
			Number.	Date, month and year.	Name and Office of the Officer signing it.	Name of the Holder.	Names of the Táluka and District in which it is entered.	(3) Number of Form of the Sanad annexed to the Register.	Entire village.	If part only of the village, the Survey Number.	Area.	Survey Assessment.	(4) Amount of old <i>judi</i> or <i>seidmi</i> .		Rate.	Additional Quit-rent if any, payable under the Sanad.	Total.	Land Revenue alienated.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	

NOTES:—

- (1) This column should show whether the sanad is for a political or other saramjam, or a personal inam, or a devasthan, or a watan inam or a district officer's watan, or a village servant's watan, and in the latter case whether the watan is (a) useful to the village community, or (b) useful to Government. If the alienation does not come under any of these classes, it should be appropriately described.
- (2) In those cases in which no sanad has been granted, the number and date of the decision confirming or continuing the alienation should be written across columns 5-10.
- (3) To avoid the necessity of copying out a sanad *in extenso* in each entry, a sample form of every kind of sanad registered should be annexed under the Collector's signature to the Register, and numbered, and the number of the form should be entered in column 10 of each entry.
- (4) If the amount of *judi* actually paid has been less than the maximum amount fixed by the Inam Commission or otherwise, the former amount should be entered in column 16, and the latter, with an explanatory note, in column 21.
- (5) When columns 16-18 are inapplicable, the amount of land revenue payable should be shown in column 19 only.

APPENDIX G. (See Rule 74.)

Form of Notice* of Relinquishment.

No. 1. † *Absolute Relinquishment.*

To the Mánlatdár (or Mahálkari) of
 I, *A. B.*, inhabitant of _____ in the
 _____ táluka of the
 district the registered occupant of Survey No.
 the building-site hereinbelow described (*or otherwise as the case may
 be*), in the village of _____ in the _____ táluka
 of the _____ district, hereby give notice, under section
 74 of the Bombay Land Revenue Code, 1879, that it is my intention
 to relinquish absolutely the occupancy of the said Survey No. (*or
 building-site, &c.*) at the end of the current year.

Dated this _____ day of _____ 18 _____ at _____

Written by _____ (Signed) *A. B.*

We declare that *A. B.*, who has signed this notice, is, to our
 personal knowledge, the person he represents himself to be, and
 that he has affixed his signature hereto in our presence.

(Signed) *E. F.*
G. H.

No. 2. *Relinquishment in favour of some other person.*

To the Mánlatdár (or Mahálkari) of _____
 I, *A. B.*, inhabitant of _____ in the _____ táluka of the
 _____ district, the registered occupant of Survey No. (*or of the
 building-site hereinbelow described, or otherwise as the case may
 be,*) in the village of _____ in the _____ táluka of the
 _____ district, hereby give notice, under section 74 of the
 Bombay Land Revenue Code, 1879, that I have relinquished the
 occupancy of the said Survey No. (*or building-site, &c.*) in favour
 of *C. D.*, inhabitant of _____ in the _____ táluka of the
 _____ district; and I request that the necessary mutation of
 names be made in the records.

Dated this _____ day of _____ 18 _____, at _____

Written by _____ (Signed) *A. B.*

We declare that *A. B.*, who has signed this notice, is to our
 personal knowledge, the person he represents himself to be, and that
 he has affixed his signature hereto in our presence.

(Signed) *E. F.*
G. H.

* The Court-fee payable on these notices has been remitted. (*Vide*
 Government of India's Notification No. 3121, in the *Bombay Government
 Gazette* of 28th December 1876, page 1230.)

† These notices must be given before the 31st March, or such other date
 as Government prescribe, under section 74, for each district.

APPENDIX H. (See Rule 87.)

Notice to a Defaulter.

To *A. B.*, residing at

You are hereby required to take notice that the sum of Rs. a. p. due by you on the as the (*instalment of) land revenue on (Sub-No. of) Survey No. (or otherwise as the case may be) in the village of in the taluka of in the district, has not been paid, and that, unless it is paid within ten days from the date of this notice, together with the sum of annas, being the fee chargeable for this notice, compulsory proceedings will be taken according to law for the recovery of the whole of the revenue still due by you for the current year on the said land.

Dated the day of 18

(Signed) Mámlatdár (or Mahálkari).

APPENDIX J. (See Rule 89.)

Notification determining the period of Settlement.

The Governor of Bombay in Council having sanctioned the Survey Settlement introduced by the Superintendent of Revenue Survey and Assessment, under the provisions of the Bombay Land Revenue Code, 1879, into the taluka of the district, the following notification is published for the information of the landholders and village officers in the said taluka:—

1. The survey rates as fixed under this settlement will remain in force without increase for a period of years, commencing from and extending to

Duration of settlement.

2. But in the case of land which may hereafter be brought under irrigation by the use of water, the right to which vests in Government, or which is supplied from works constructed and maintained by, or at the instance of, Government, or of land which may be supplied with an increased amount of water from works constructed, repaired, or improved at the cost of the State, Government reserves to itself the right of imposing an extra cess or rate, or of increasing any existing rate, for the use of water supplied or increased by such means, whether under the provisions of the Bombay Irrigation Act, 1879, or otherwise.‡

Extra cess for water.

3. In addition to the fixed assessment, a cess not exceeding such rate as may be allowed by law will be levied under the Bombay Local Funds Act, 1869, or other law for the time being in force, for

Local Funds.

* "First" or "second," as the case may be.

† Here enter the Fasli and A.D.

‡ Should any other special cess, for the maintenance of irrigation works, such as the pát-fala in Khándesh, be levied, it should be here specified.

the purpose of providing funds for expenditure on objects of local public utility and improvement.

4. The Government rights to trees standing in lands which are now occupied, is hereby conceded to the occupants thereof, subject to the general exceptions entered in the margin§ and the special exceptions recorded in the settlement records.

APPENDIX K.

REVENUE DEPARTMENT.

The following Resolution by the Government of India is published in supersession of the Rules notified in the *Bombay Government Gazette*, dated 21st September 1871, page 1014:—

“ No. $\frac{1}{142}$ ”

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue and Commerce, dated Fort William, the 6th February 1872.

[LAND REVENUE AND SETTLEMENTS.]

Read again—

- Financial Department Resolution No. 557, dated 25th January 1870.
- Home Department Circular Resolution No. 229-39, dated 27th April 1870.
- Financial Department Resolution No. 1452, dated 23rd June 1870.
- Home Department Circular No. 427-36, dated 4th July 1870.

RESOLUTION.

In the Resolutions quoted above it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules, and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that if the sale of small plots of encroached land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor General in Council has been pleased to modify them as follows:—

3. Lands to be disposed of will necessarily divide themselves into two classes:

First—Those which are the property of the State;

§ The names of reserved trees are to be specified in the margin.

Second—Those which, under competent authority, have been constituted the property of a municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value ;

Second—By sale on favourable terms—

to a public body or association, or to an individual, for a public purpose ;

Third—By gift or grant to—

(a) a public body or association, or to an individual for a public purpose ;

(b) private individuals in remuneration for public services to be performed ;

(c) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority, and this having been ascertained, the sanction of the local Government or Administration will be sufficient for the disposal of the lands.

6. As regards lands, the property of the State, such of them as are governed by the rules for the grant of waste lands, will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands, the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the proceedings of the local Government or Administration.

8. As regards the sale of lands on favourable terms, for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted ; and whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the proceedings of the local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the

value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government schools, hospitals, dispensaries, or other public works, at the cost of recognized local funds; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are to be performed to the community; and in *all* cases of grants to individuals for their private benefit irrespective of any services to be performed.

* *N.B.*—This does not refer to cases in which the local Governments may have been separately authorized to dispose of lands under special rules sanctioned by the Government of India.

APPENDIX L.

No. 5215.

Extract from the Proceedings of the Government of Bombay in the Revenue Department, dated 29th September 1879.

Read the following letter from the Secretary to the Government of India, Home, Revenue and Agricultural Department, No. 2—11, dated 1st September 1879:—

In continuation of my circular Nos. 40 to 49, dated the 14th August 1871, making certain

From the Government of Madras, No. 847, dated the 27th February 1877, and enclosures.

From the Government of Madras, No. 320, dated the 23rd January 1877, and enclosures.

To the Solicitor to Government, No. 1481, dated 5th December 1878.

Reply No. 63, dated 30th January 1879, and enclosures.

Despatch to the Secretary of State, No. 7, dated the 1st September 1879.

enquiries in regard to the mineral rights of Government, I am desired to forward, for the information of His Excellency the Governor in Council, a copy of the Proceedings of this Department for August 1872, Nos. 26 to 37, and of the marginally noted correspondence with the Government of Madras and the Solicitor to Government.

2. I am to explain that, on consideration of the papers which are recorded in the Proceedings for August 1872, it appeared that no immediate action was necessary, unless Government had been prepared to resort to legislation—a course the desirability of which did not seem to be sufficiently established at that time. No general legislative measure is now in contemplation, nor is it intended to institute in the Bombay Presidency any special enquiry as to the State's rights to minerals, unless, at any time, circumstances should arise which should render such an enquiry indispensable in the interests of those exclusive pre-eminent powers which belong to the State as representing the community at large. Such powers it is all the more necessary carefully to guard when there is reason to believe that they may be valuable. It is therefore thought expedient now to direct attention to the matter, and to request, first,

2. I am to explain that, on consideration of the papers which are recorded in the Proceedings for August 1872, it appeared that no immediate action was necessary, unless Government had been prepared to resort to legislation—a course the desirability of which did not seem to be sufficiently established at that time. No general legislative measure is now in contemplation, nor is it intended to institute in the Bombay Presidency any special enquiry as to the State's rights to minerals, unless, at any time, circumstances should arise which should render such an enquiry indispensable in the interests of those exclusive pre-eminent powers which belong to the State as representing the community at large. Such powers it is all the more necessary carefully to guard when there is reason to believe that they may be valuable. It is therefore thought expedient now to direct attention to the matter, and to request, first,

that, subject to any instructions which may be received from the Secretary of State in connection with the reference that has been made to him by the Government of Madras in all future grants and leases of Government waste land for cultivation in the Bombay Presidency, full rights may be reserved to Government in respect of all minerals which may be discovered in or under such land; and, secondly that, in all cases in which minerals may be discovered in any place where there is ground for the belief the Government may be entitled to them, or may have a right to assess them to land revenue, a full enquiry may be made and the result reported. Rights of way and other reasonable facilities for working, getting and carrying away such minerals as may be found should also be reserved on behalf of Government or the assignees of Government in deeds of sale and leases of waste lands.

3. Whenever it is found possible to do so, the right of Government to the minerals should be asserted and reserved in all future settlements; and if in any case this is not possible, then, in such settlements, the reservation should take the form of a right to put a separate assessment on mineral produce. This last direction, however, is of course subject to any special peculiarities which may exist in the local revenue system.

4. It will be understood that, except in so far as the precautions above directed require, it is not intended in any way to anticipate future events. Should any case similar to that of the gold discoveries in the Wynaad arise elsewhere, it can be dealt with, as it occurs, on the analogy of the instructions which Her Majesty's Secretary of State may be pleased to give on the despatch of the 1st current.

RESOLUTION.—The instructions of the Government of India should be communicated to the Commissioners of Divisions and the Commissioner of Survey for information and guidance.

GOVERNMENT OF INDIA.

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

State rights in Minerals and Mining Leases.

From the Government of India to the Secretary of State for India,—No. 7, dated Simla, the 1st September 1879.

We have now the honour to reply to your Lordship's despatches marginally noted, concerning the rights of the State in minerals, and the terms that should be imposed

on gold-mining leases on Government lands in the Wynaad districts of Madras. There has been delay in coming to a decision on these points, because we were obliged to take legal advice on some of the questions raised, and because we desired to ascertain the policy recently adopted in Australia regarding mining leases in the gold-fields of that continent.

2. Regarding the State rights in minerals, three distinct questions had first to be considered, namely :—

- (1) whether the royal prerogative, as it obtains in England in respect to gold and silver mines, prevails in British India ; and whether grantees of waste land are entitled to mines of gold and silver found thereunder, when the deed of grant is silent as to such mines ;
- (2) whether, apart from such prerogative, the Crown in India can assert a right to gold, silver, or other minerals on any other ground ;
- (3) whether, if both these questions are answered in the negative, the mineral resources of the land can be taken into account in assessing land-revenue.

3. The Madras Government, in their letter No. 320, dated 23rd January 1877, concurred with their Advocate General, and expressed an opinion that the royal prerogative regarding gold and silver mines did not prevail in India. They held that it would be impolitic, even if it were legally possible, to assert any Government right in the mineral resources of lands sold under the Waste-Land Sale Rules, or in lands held by certain ancient proprietors of the Malabar district. The Governor of Madras in Council advised also that the claims of ryots to the mineral wealth of their holdings should not be disturbed ; and on this point His Grace in Council differed from the view expressed by the Madras Board of Revenue. The Madras Government pointed out that, if large numbers of gold-workers were to come to the mines, police and other expenses would be thrown on the Government, to meet which a reasonable royalty might properly be imposed. The Governor of Madras in Council also recommended that, until the policy of Government with reference to mineral rights in the soil was settled, all sales of Government land under the Waste-Land Sale Rules should be made subject to the reservation of the State rights in minerals found underneath those lands.

4. We referred the three questions stated in the second paragraph of this letter for the opinion of our Advocate General, of our Standing Counsel, and of one of the first lawyers in Calcutta. We submit copies of the opinions of these gentlemen for your Lordship's information. It will be seen that they all three agree that the prerogative of the Crown regarding gold and silver mines does not exist in India outside the presidency towns, and that grantees of waste land are entitled to mines of gold or silver found thereunder when the terms of the grant are silent as to such mines. While there is no doubt that all the prerogatives essential to the maintenance of the executive power, such as the right of making war, peace and treaties, are in force throughout British India, yet, as the right to mines of gold and silver is merely a fiscal prerogative, and is not essential to the maintenance of the executive power, it

stands precisely on the same footing as the prerogative rights to whales and sturgeon, wrecks, treasure trove, waifs and estrays—cases in which no one would maintain that the Crown has any right in India apart from express legislation. Such prerogatives, in fact, belong to that part of the English Common Law which has arisen from, and is adapted to, merely local requirements, and is not therefore in force in this country. Moreover, since the Indian Legislature, in the Punjab Land-Revenue Act (XXXIII. of 1871) section 29, thought it necessary to declare that in the Punjab mines of metal shall be deemed to be the property of Government, and since, by the Ajmere Land-Revenue Regulation (II. of 1877), section 3, the Government is, with certain exceptions, presumed to be the sole owner of all mines until the contrary is proved, it would be inconsistent to contend that the prerogative right to gold and silver mines exists in India, as if it did, there would have been no need for these express statutory provisions, or at least these particular metals would have been excluded in framing them. On these grounds, we consider that the opinion of the law officers may be finally accepted, and that whatever be the rights of the Government of India in the matter, no claim on the part of the State can be preferred on the ground of the prevalence in India of this royal prerogative outside the limits of the presidency towns. As to the right of grantees, the decisions in England are to the effect that mines of gold and silver will not pass by a grant from the Crown without express words granting them. We are, however, advised that the principle of such decisions is wholly inapplicable to India. When this principle was established in England, grants from the Crown of its land had the effect of impoverishing the Crown, being made from favour and without consideration moving from the grantee. But in India such grants have, it is believed, usually been made in consideration of a money payment, and have therefore had the effect of enriching the Crown. We are aware that this argument was used unsuccessfully before the Judicial Committee of the Privy Council in the case of *Woolley vs. The Attorney General of Victoria*, Law Reports, 2 App., Ca. 163, 165. But the reason why it failed was that the Common Law of England (including all the prerogatives and the consequences thereof) had been introduced into the Colony of Victoria, from which that appeal was presented. No such introduction, it is conceived, can be held to have taken place in this ceded and conquered country. The reason why in England grants from the Crown are construed strictly against the grantee is generally said to be that prerogatives are conferred on the Crown for public use, and are therefore not to be understood as diminished by any grant beyond what it takes away by necessary and unavoidable construction. But where no such prerogative exists, of course that reason ceases. We therefore consider that grantees of waste lands (whether or not the grants expressly comprise "all products both above and below the surface") are, in the absence of any provi-

sion to the contrary, entitled to mines of gold and silver found thereunder.

5. In regard to the second question, whether the State possesses other general or special rights in minerals lying under lands which are private property, our Advocate General differs from the other two learned gentlemen who were consulted. Their opinions referred mainly to Bengal and the permanently-settled districts, with the circumstances of which they were conversant. Mr. Paul considers that the State has rights in the minerals found in permanently-settled estates; while Messrs. Bell and Evans think that the State does not possess such rights. We consider that the latter is the opinion most likely to be taken by the Courts. And we are confirmed in this view by the practice of the past twenty years, whereby the Government or any private parties who desired to work coal or iron within the limits of a permanently-settled estate have been obliged to buy, or at any rate have bought, the right of so doing from the Zamindár of the lands underneath which such coal or iron might exist. Regarding the circumstances of other provinces and the way in which State rights in minerals had been asserted or waived, enquiry was made from Local Governments in the year 1871. The replies to that enquiry are recorded in the Proceedings of the Revenue, Agriculture and Commerce Department for August 1872, Nos. 26 to 37, copies of which are now submitted for your Lordship's perusal. It appears from these papers that in most parts of the country no established law or practice was known upon the subject; and that, as no mines had been opened, no occasion had arisen to determine the rights of the State in respect to such property. In the North-Western Provinces, however, it had been ruled that, where the surface land had been declared private property, the ownership extended, in default of some distinct and special reservation, to what was below the surface. In newer provinces, on the other hand, such as the Punjab, there was no settled judicial precedent making mines and metal private property. And accordingly opportunity was taken to declare by legislation (section 2 of Act XXXIII of 1871) that mines of metal in the Punjab and also in Ajmere (section 3 of Regulation II, of 1877) should be deemed to be the property of Government. Similarly, in the Central Provinces, at the time when proprietary right in their lands was conferred upon the landholders, the full right of Government to minerals was reserved under the provisions of the Settlement Code. So also in Berar, a notification issued by the Resident in 1868 concerning the settlement then in progress declared that "the prior right to all valuable things below the surface belonged to the State."

6. On the third point, namely, whether minerals belonging to private proprietors can be taken into account in assessing the estates of those proprietors to land revenue, the Advocate General and the other learned gentlemen consulted are, in the main, agreed that when temporarily-settled estates come under resettlement, the minerals,

just like the other resources of such estates, constitute assets on which land-revenue may fairly be assessed. This practice has been already partially followed in provinces where miscellaneous items are reckoned into the village assets for the purposes of the assessment of land-revenue.

We have already noticed (paragraph 3 of this despatch) the views of the Madras Government and of the Madras Board of Revenue regarding the rights of ryots to all mines and minerals in their holdings. Seeing that different classes of tenure may be grouped under the generic term of 'ryotwári tenure,' we hesitate finally to accept, without further enquiry, the view that all holders of ryotwári lands are entitled to all mines and minerals under the holdings. Probably the *jenmies* of Malabar; whose tenure is ancient, may be so entitled. But we shall ask the Madras Government to consider further the question of the rights of ordinary ryots in the minerals under their holdings.

7: Such being the opinions of the Law officers, and such being the reports or recommendations of the several Local Governments, we would advise Your Lordship to answer the three questions summarised above (paragraph 2) thus:—

- (1) The Crown has in British India no special prerogative over gold and silver mines outside the presidency towns; and grantees of waste land are entitled to mines of gold or silver found thereunder when the deed of grant is silent as to such mines.
- (2) No general rule, applicable to all provinces, can properly be laid down, either that minerals and metals found in proprietary lands belong to Government, or that they do not so belong. Even in different parts of the same province, the law and the fact on this matter may be different. When the question arises in each province, it will have to be answered for that province only, in accordance with the practice of the Government and with judicial (or other) precedent. But in any province where proprietary rights have been a recent creation of the British Government, where their precise nature and extent are still unsettled, and where custom or practice about mines has not had time to grow up, advantage should be taken of favourable opportunity to declare by legislation that mines of metals in such provinces are State property.
- (3) Mineral resources of temporarily-settled lands, where the proprietors are held to be the owners of such resources, may be taken into account at any resettlement as assets on which the public demand for land-revenue may be assessed.

Further, we should have no hesitation in proposing legislation, if necessary, to provide for raising from mining communities

the expenses of special police, special communications, regulating the water-supply, or other special administrative arrangements which might be necessary for the protection or welfare of such communities. Such legislation would be in accordance with the principle adopted in section 14 of Act V. of 1861, where provision is made for enlisting special police for the protection of, and at the cost of, any manufactory or public work.

8. We have considered the proposal of the Madras Government that in future sales of waste lands the State should reserve full rights and property in all metals and minerals which may be found in such lands, and also all reasonable conveniences for working such minerals or metals, either by itself, or through other parties. We agree that it is expedient henceforward to sell or grant on lease waste lands subject to these reservations. We solicit your Lordship's sanction to our modifying the Waste-Land Sale Rules accordingly; and we enclose copy of a circular order we have issued, directing that, until your Lordship's orders are received, sales or leases of waste lands shall be made subject to such reservation of full State rights in mines and minerals, together with all convenient powers for getting the same.

9. Lastly, there remains the practical question, which requires early decision, namely, on what terms shall mining leases on Government waste lands in the Wynnad, Coorg, or adjacent auriferous tracts be given. We recognise the fact that it is of great importance to India that these gold sources should be worked to the best advantage; we admit that, if gold should be produced in large quantities, the effect of such production on the exchanges between England and India would be of great value; and we think that the terms as to royalty, area of mining leases, and the mode of working should be as liberal as may be possible without encouraging undue speculation. We learn from Mr. Brough Smyth that the most approved system of mining leases in Australia now is to let the land at a moderate rent (ten shillings) per acre, the lessee being bound to employ per acre, or per running yard of reef, a certain minimum quantity of labour on *bona fide* mining operations of an approved kind. If the lessee fails to fulfil this condition, he forfeits his lease; and the terms of the mining lease make the Governor of the Colony the final arbiter, on such evidence as may be laid before him, whether a particular lessee has, or has not, failed to fulfil the condition. In the early days of gold-mining industry in Australia, heavy fees (£3 and £2 per month) were charged for mining licenses. Subsequently an export duty was levied on gold taken from the colony; but latterly the Colonial Government of Victoria has found that the largest indirect advantages to the Colony are secured by making the mining leases simple and liberal, subject to the one condition that a certain quantity of labour is employed on *bona fide* mining operations for each acre leased.

10. Plans for levying a royalty on the ton of quartz raised, or for establishing a local office of assay and levying a royalty on the gold, have been proposed. But we consider that, for the present, while the industry is undeveloped, our object should be to make the terms of mining leases of Government lands as simple and liberal as possible. In order to prevent large areas falling into the hands of speculators, it has been suggested that a certain limit of available capital, or a certain quantity of (stamping or other) machinery, should be required per acre of land leased. But we are advised that these conditions have been tried, and have been found inoperative and unsatisfactory in Australia, and that the simple condition that a certain quantity of labour shall be employed per acre in *bonâ fide* mining has been found to work best. For the present, therefore, we would propose to authorise the Government of Madras to grant gold-mining leases of Government lands, in lots of from one to thirty acres, for a term of ten to twenty years, at a rent of five rupees an acre, subject to the condition that not less than five labourers are regularly employed per acre on *bonâ fide* mining operations in such manner as the Government may approve. The leases should be liable to forfeiture on failure of this condition, or failure to pay rent, as soon as either failure had continued for a period of six months; and should be renewable, at the lessee's option, on such terms as the then Government may settle, at the expiration of the original term. The Governor of Madras in Council would be declared to be in each case the final arbiter, whether the lessee had, or had not, fulfilled the conditions of his lease.

We would propose thus to leave wide discretion to the Local Government with reference to the term of each lease and the area comprised therein. We do not propose to levy any royalty or other tax, for the present, on the industry, because we deem it most important to attract capital to the Wynaad gold-fields. The cost of bringing machinery for quartz crushing to the spot will be heavy; the pioneers of the undertaking will have to buy their experience in many directions; and it is very undesirable that the first ventures now to be made should be unsuccessful.

11. If your Lordship approves the foregoing sketch of the terms on which gold-mining leases of Government lands might be granted, we shall authorise the Government of Madras to act thereupon, and we shall cause draft leases to be drawn up by our legal advisers.

12. There is apparently ground for believing that some of the best gold reefs that are known in India lie in the estates of the Râja of Nellambor, and of other private proprietors. The Alpha Gold Company's works were opened in the Nellambor lands. As yet the Râja has made his own terms with companies intending to carry on gold-mining; and at present we are not prepared to urge the Madras Government to undertake legislation with a view of compelling

private landowners to give gold-mining leases on any particular terms, or against their will.

13. We shall be glad to be favoured with early instructions from your Lordship, not only on the subject of the terms on which mining leases should be granted in the Wynaad, but also on the three questions raised in paragraph 2 and answered in paragraph 7 of the present despatch. And we solicit your Lordship's confirmation of our orders directing that, in all future sales or agricultural leases of waste lands in any part of India, mines and minerals found on such lands shall be reserved to the State, together with all convenient powers for working and getting and carrying them away.

From the Secretary of State for India, to the Government of India,—No 35 (Revenue—Minerals), dated India Office, London, the 25th March 1880.

I have considered in Council your letter, with accompaniments,* dealing with the important questions of the general rights of the State to minerals in India, of modifications of the Waste-Land Rules necessary to secure these rights, and of the terms on which applications to mine in Government waste lands in auriferous tracts shall be complied with.

* No. 7 (Home, Revenue and Agricultural Department) of 1st September 1879

2 You point out that, regarding general State rights in minerals, three distinct questions have to be considered. In the first place, you hold, and I concur in your view, that the royal prerogative, as it obtains in England in respect to gold and silver mines, does not prevail in British India, at least outside the presidency towns. You proceed to infer that grantees of waste lands, whether or not the grants expressly comprise all products above and below the surface, are, in the absence of provision to the contrary, entitled to mines of gold and silver found thereunder. If this proposition be limited to grantees of waste lands "in fee simple" under the rules framed in different provinces in accordance with the instructions given by my predecessor, Sir C. Wood, in his despatch No. 14 of 1862, I do not dispute it. But I must point out that the expression "grantees of waste land" used without limitation, might be held to include persons who have received, under ordinary terms of settlement, the proprietary rights in lands formerly waste and unoccupied; and to such grantees this view does not apply.

3. As regards the second question, whether, apart from the prerogative, the Crown in India can assert a right to gold, silver, and other minerals found in proprietary lands, you are disposed to agree with Messrs. Bell and Evans that, in the permanently-settled districts, the State does not possess such right. This was the view arrived at by my predecessor, Sir C. Wood, after consideration of Mr. Millet's report, dated 26th March 1842. But, without weighing this opinion against that of your learned Advocate General, I am disposed to think that, even if the legal right to minerals in per-

manently-settled estates could be established, it would not be desirable to enforce it. I agree with you that the indirect advantages resulting from making available the mineral resources of India are likely to be more valuable to the State than any direct returns; and I therefore consider that it would not be desirable to enforce the right of the State, supposing that such right can be established, to mines in permanently-settled estates. Industries requiring skilled and scientific management, and the extensive application of capital, have flourished under the permanent settlement; and I apprehend that, speaking generally, the landholders of the Lower Provinces are sufficiently alive to their own interests either themselves to develop the mineral resources their estates may contain, or to afford facilities to others to do so.

4. This, however, does not apply to many other parts of India. I look upon it as pretty certain that the mineral resources of their lands will not be effectually worked by the peasant proprietors themselves of Madras or Bombay, or by the village communities of Northern India; and I apprehend that other promoters of mining enterprise would be likely to meet with considerable obstacles from intricacies of tenure and the difficulty of dealing with numerous small landholders. I consider, therefore, that care should be taken to reserve all State's rights to minerals which still exist. And I am of opinion, especially with reference to the views of the Madras Government mentioned in paragraphs 3 and 6 of your letter, that, in the absence of any distinct judicial precedent or proof of established law or practice, such rights should be presumed still to exist throughout India. I take it that the notion that payment of an assessment based on the agricultural value of land, and intended to cover the right of cultivation, conveys property in minerals below the surface of the soil is essentially a modern one, and would never have occurred to the Native Governments to which our own succeeded. I approve therefore of the instructions you propose (paragraph 6 of your letter) to give to the Government of Madras on this subject. With regard to the other provinces, you state that no general rule, universally applicable, can be laid down, either that minerals found in proprietary lands belong to the State, or that they do not so belong. But, speaking generally, in the North West Provinces it was ruled, but not, as it appears, by judicial authority, that when the surface is private property, the ownership extends, in default of special reservations, to what is below the surface. The precise degree of authority possessed by this ruling should, however, receive further consideration. In the Central Provinces and Berar the full right of Government to minerals has been reserved at settlement, while in the Punjab and Ajmere, and, it may be added, in the Bombay Presidency,* it has been declared by legislation that mines are the property of Government. You conclude therefore that, whenever the question as to the right of

* Section 69 of the New Land Revenue Code.

the State to minerals found in proprietary lands actually arises, it will have to be answered for that locality in accordance with practice and precedent. But that where the nature and extent of proprietary rights are still unsettled, and where custom and practice regarding mines has not been established, opportunity should be taken to declare by legislation that mines are State property. With these views I fully concur.

5. With regard to the third question, you consider that where proprietors of lands temporarily settled are held to be the owners of the minerals they may contain, such mineral resources may be taken into account for assessment on resettlement. In this view I concur; but request that care may be taken not to confer proprietary rights in minerals by including them among assessable assets where such ownership has not been proved previously to exist.

6. Upon the second point discussed in your letter,—the modification of the Waste-Land Rules suggested by the Government of Madras,—I agree with you that, in future, sales and leases of waste lands for agricultural purposes should be generally made subject to reservation of the full right of the State in mines and minerals, and of right of access and other reasonable conveniences for working them on behalf of Government or the assignees of Government. I approve the circular you have issued on this subject, and sanction the necessary modification of the Waste-Land Rules.

7. Regarding the last subject discussed in your letter,—the terms on which applications to mine in Government waste land in Wynnad and similar auriferous tracts shall now be granted,—you point out that, if gold should be largely produced in India, the effect on exchanges would be highly beneficial, and that it is consequently of great importance that the gold sources in India should be worked to the best advantage. You consider therefore that the mining terms granted by Government should be as liberal as possible without encouraging undue speculation, and you deem it of importance thus to attract capital to the Wynnad gold-fields. You have ascertained that Australian experience is that the largest indirect advantage to the State is secured by making mining leases simple and liberal, on the one condition that a certain quantity of labour is employed per acre on *bona fide* mining operations. You propose therefore to authorise the Government of Madras to grant gold-mining leases of Government lands, in lots of from 1 to 30 acres, for terms of 10 or 20 years, at a rent of Rs. 5 per acre, on condition that not less than five labourers per acre are regularly employed on *bona fide* mining operations, in such manner as Government may approve. Power will be given to the Government of Madras to enforce fulfilment of these conditions, and the leases are to be renewable at the expiration of the original period on such terms as the Madras Government may then settle. You thus leave to the Government of Madras wide discretion with reference to the term

and area of each lease, and you do not propose for the present to levy any royalty or other tax on the industry.

8. These arrangements appear to me to be judicious, and I approve of them. With reference, however, to the last sentence of the preceding paragraph, and also to the last clause of paragraph 7 of your letter, I am of opinion that it should be made clear that for the term of leases now granted there will be no liability to any future royalty or other tax in addition to the rent, with the exception of any taxation which may hereafter be found necessary to provide, at the expense of mining communities,—the expenses of special police, communications, water-supply, sanitation, or other similar administrative arrangements needful for their own protection or convenience.

9. Finally, I have to observe that the arrangements you now propose appear to refer to mining operations in Government waste lands only. Should, however, it be decided that mineral rights in any owned or occupied lands in Madras are vested in Government, and should gold be discovered in any such lands, I presume that, with due regard to the rights of the cultivating proprietors, mining privileges will be granted on terms similar to those now approved for Government lands.

From the Officiating Secretary to the Government of India, to all Local Governments and Administrations,—No. 1240—48. (Mineral), dated Simla, the 15th May 1880.

In continuation of my Circular No. 2-11—19, dated the 1st September 1879, I am desired to forward copy of a despatch No. 35, dated 25th March 1880, from the Secretary of State for India, regarding rights of Government to minerals in this country. The policy of the Government of India, as already announced, is generally approved, subject to certain additions to be noticed below.

2. The most important declaration contained in the despatch is that expressed in the fourth paragraph. Hereafter, except in permanently-settled estates, it will be presumed throughout India that, in the absence of any distinct judicial precedent or proof of established usage, the State has a right to minerals.

3. Attention is invited to paragraph 2 of the despatch, under which the ruling that grantees of waste lands, whether or not the grants expressly comprise all products above and below the surface, are, in the absence of provision to the contrary, entitled to mines of gold and silver found thereunder, is limited to grantees of waste land "in fee simple," made in accordance with the rules framed upon the instructions given in Sir C. Wood's despatch No. 14 of 1862. Should any question hereafter arise in respect to grants of waste land made on other terms, Local Governments and Administrations will have to consider, in each class of cases, what is the specific effect of the form of grant regulating them as touching rights to minerals.

The general ruling above quoted must be held not to apply to ordinary cultivating leases made in the course of settlement operations, or in the routine of district revenue work.

4. The direction in paragraph 5 of the despatch, to avoid conferring proprietary rights in minerals by including them amongst the assessable assets where such ownership has not been previously proved to exist, will be duly observed in making temporary settlements. The view of the Government of India, that where proprietors of temporarily-settled lands have been judicially held to be owners of minerals contained therein such mineral resources may be taken into account for assessment on resettlement, has been accepted by the Secretary of State. But, as explained in paragraph 2 above, in the absence of a judicial decision, the presumption will be that such landholders are not owners of the minerals underneath the surface of their lands.

5. With reference to paragraph 6 of the despatch, I am to request that the rules regarding the sale and lease of waste lands for agricultural purposes in force in

may be modified, so far as may be necessary, to make leases and sales under them subject to reservation of the full right of the State in mines and minerals, and of right of access and other reasonable conveniences for working them on behalf of Government or the assignees of Government. Full publication should be given to the modifications of rule made under these instructions; and copies of such orders as may be passed by the on the matter should be forwarded to this Department for information.

APPENDIX M.

Form of Proclamation.

(Under Section 165 of Bombay Act V. of 1879.)

Whereas the property of _____ hereinunder specified has been attached on account of the Government assessment Rs. _____ due by the said _____; and whereas it is necessary to recover the said amount by sale of the said property, together with all lawful charges and expenses resulting from the said attachment and sale:

Notice is hereby given that on the _____ day of _____ 188 _____ at _____ o'clock A.M., A.B., _____ the

Mámlatdár of _____ (or other person appointed), will, at _____ in _____ Táluka _____ in this District, sell by auction to the highest bidder and without reserve, the right, title and interest of the said _____ in the property hereinunder specified, and every power of disposing of the

same or any of them or of the profits arising therefrom which the said may now consistently with the law exercise for his own benefit.

Moveable Property.

1	2	3	4	5	6
Lot No.	Number and description of articles.	Where attached.	Where now placed.	When to be viewed.	Whether the sale is subject to confirmation or not.

Immoveable Property.

1	2	3	4	5	6	7	8	9
Lot No.	Description of Lot, including local situation, supposed or estimated rent or annual value, and, if leased, for how long, on what terms, and to whom.	Survey number, Municipal number and other fiscal designation.	Government Revenue, including any Local Cess, any other known fiscal charge resting on the Lot.	Present occupant.	(Here enter any other particulars the Collector may see fit.)			

N.B.—No guarantee is given of the title of the said or interest claimed by third parties.

or of the validity of any of the rights, charges

Collector.

APPENDIX N.

Partition of Estates by the Collector.

1. In the division of an estate ordered by the decree of a Civil Court paying land revenue to Government, the Collector is bound by the rules laid down in section 113 of the Land Revenue Code whenever they are applicable. If a Court assigns rights in specified areas in survey numbers of less extent than the minima prescribed under section 98 of the Code, these rights cannot be registered in the Government accounts, or be otherwise recognized by Government. (*G. R. 7052 of 23rd November 1881.*)

2. When the division or separation of a share of an undivided estate paying revenue to Government is made by the Collector, under the orders of a Civil Court, in accordance with the provisions of section 265 of the Code of Civil Procedure, 1877, the following fees shall be levied (in addition to those prescribed at page 129 of the High Court Circular Book) as remuneration for travelling expenses *bonâ fide* incurred by subordinates in the Revenue establishment employed on such division or separation of estates:—

*For Clerks and Kârkuns of Collectors, for each day
actually on tour.*

Rate of salary per mensem.	Europeans and Eurasians.	Natives.
	Rs. a p.	Rs. a p.
	Not exceeding	
On Rs. 100 and upwards	1 7 0	1 4 0
On Rs. 75 to less than Rs. 100	1 1 0	0 14 0
More than Rs. 50 to less than Rs. 75	0 13 0	0 10 0
On Rs. 30 to Rs. 50	0 10 0	0 8 0
Less than Rs. 30	0 8 0	0 6 0

For Mâmlatdârs' Kârkuns.

	Not exceeding	
	Rs. a p.	
On Rs. 30 and upwards... ..	0	7 0
On less than Rs. 30	0	5 0

For Peons.

Not to exceed one anna per diem.
(*Bombay Government Gazette of 1876, p. 255.*)

APPENDIX O.

No. 4213.

REVENUE DEPARTMENT.

Bombay Castle, 21st July 1881.

In exercise of the powers given by Section 55 of Bombay Act V. of 1879, the Governor in Council authorizes the Commissioner in Sind to fix rates for the use by landholders and others of water the right to which vests in Government, for the cultivation of rice on any land not assessed and entered in the Survey Registers as rice land.

2. The amount of such rate shall be subject to the approval of Government, and shall, after sanction, be notified in the office of the Mukhtyárkar of the táluka in which the land on account of which the rate is levied is situated.

3. Any person desiring to grow rice in land not assessed as rice land shall make an application in writing to the Mukhtyárkar or other officer duly authorized to receive such application, for permission to make use of the supply of water needful for growing rice, stating if he requires it for one year only or permanently; and if any person cultivates rice in such land without such permission he shall be charged with double the rate he would otherwise have been required to pay had he applied for and obtained permission.

4. All persons who now hold or may hereafter apply to take up lands assessed and recorded in the Survey Registers as rice lands, shall, as soon as possible after the publication of these Rules or on application to take up such lands, be tendered a list of such rice lands then being or about to be in their occupation, and rice shall not be grown on any number not included in such lists except on payment of the extra rate.

Appendix F.

(Chapter VIII., Order 34.)

APPENDIX A.

Form of Mortgage-Bond under Rule VIII.)

Whereas I _____ have this day received an advance
of Rupees _____ from the Collector of _____
on behalf of the Secretary of State for India
in Council for the purpose of _____
_____ repayable with interest at
_____ in equal _____ within
_____ years from this date;

I do hereby mortgage to the said Collector on behalf of the said
Secretary of State for India in Council the occupancy right which
is at present in my possession and enjoyment, Survey number
_____ measuring _____ acres _____ gunthas,
situated in the village of _____ taluka _____ of this
district;

As security for the repayment of the said advance of Rupees
with interest, the said occupancy right to continue
in my possession and enjoyment;

On condition that, on my failing to pay any one instalment within
_____ months of the date on which such instalment becomes due,

Or on my transferring by sale, mortgage or gift the said occupancy
right to any other person, the said occupancy right shall forthwith
become forfeited to Government.

In witness whereof the said
has signed this deed.

Dated _____
Signed by _____
in the presence of _____

(Signature).

APPENDIX B.

(Form of Agreement under Rule VIII.)

Whereas I _____ have this day received an
advance of Rs. _____ from the Collector of _____
on behalf of the Secretary of State for India in Council for the pur-
pose of _____ I do hereby bind myself
and do agree to repay the said sum with interest at _____ in equal
_____ within _____ years from
this date; and in the case of my making default therein I hereby

Appendix G.
(Chapter XI., Order 18.)

APPENDIX A., (see Rule 2.)

Routes by which alone timber and other forest produce may moved into or from any of the following districts (namely) :

1.—*Thána District.*

1. G. I. P. Railway Line.
2. B. B. and C. I. Railway Line.
3. Bómboy and Agra Road.
4. Bómboy and Poona Road.
5. Panvel and Campooli Road.
6. Bhor Ghát.
7. Kusur Ghát.
8. Sanján Bandar.
9. Sowta Bandar.
10. Apti Bandar.
11. Dysur Bandar.
12. Mahor Bandar.
13. Sayeli Bandar.
14. Morambe Bandar.
15. Battana Bandar.
16. Mori Bandar.
17. Joo Nandruk Bandar.
18. Pishi Bandar.

2.—*Kolába District.*

19. Pen and Campooli Road.
20. Páli and Nagotna Road.
21. Dharamtar and Pen Road.
22. Mahád-Waranda Ghát Road.
23. Mahád and Ratnágiri Road.
24. FitzGerald Ghát Road.
25. Alíbág and Revas Road.
26. Pimpri Ghát.
27. Alíbág Bandar.
28. Durshet Bandar.
29. Amba Creek.
30. Revdanda Creek.
31. Dige Creek.
32. Sávitri River.

3.—*Ratnágiri District.*

33. Ratnágiri-Poládpur Road.
34. Harni Bandar.
35. Khed—Amboli.
36. Chiplún—Kumbhár Ghát.

37. Amba Ghát—Ratnágiri.
38. Bhowra Ghát.
39. Phonda Ghát.
40. Vengurla—Belgaum.
41. Bánkot Bandar.
42. Anjarle Bandar.
43. Anjanyel Bandar.
44. Jaygad Bandar.
45. Ratnágiri Bandar.
46. Purangad Bandar.
47. Jaytápur Bandar.
48. Viziádrug Bandar.
49. Málvan Bandar.

4.—*Khándesh District.*

50. G. I. P. Railway Lines.
51. Bombay and Agra Road.
52. Taloda-Kukarmunda Road.
53. Shaka-Isarvari Road.
54. All roads upon which Forest Depôts may from time to time be established under Rule 15.

5.—*Násik District.*

55. G. I. P. Railway.
56. Bombay and Agra Road.
57. Bari Ghát Road.
58. Násik-Sangamner Road.
59. Chip Ghát.
60. Kanchan Ghát.
61. Sailbàri Ghát.
62. Bábulna Ghát.
63. Nándgaon—Aurungabád.
64. Dhond-Manmád State Railway.

6.—*Ahmednagar District.*

65. Dhond-Manmád State Railway.
66. Násik-Ahmednagar Road.
67. Násik-Poona Road.
68. Manmád-Dhond Road.
69. Ahmednagar-Poona Road.
70. Ahmednagar-Aurungabád Road.
71. Akola-Bari Ghát Road.

7.—*Poona District.*

72. G. I. P. Railway Line.
73. Dhond-Manmád State Railway.
74. Málsej Ghát.
75. Brámanwada Ghát.
76. Poona-Násik Road.

77. Poona-Panvel Road.
78. Poona-Pimpari Ghát.
79. Poona and Sátára Road by Kátraaj Ghát.
80. Poona and Sholápur Road.
81. Níra Bridge Road.
82. Supa-Dhond Road.

8.—Sátára District.

83. Poona-Kolhápur Road.
84. Shervat-Waranda Ghát.
85. Bhor-Pandharpur Road.
86. Sátára-Pandharpur Road.
87. Sátára-Bijápur Road.
88. Níra Bridge-Pusesávli Road.
89. Umraj-Pandharpur Road.
90. Amboli Ghát-Sátára Road.
91. Tivra Ghát-Sátára Road.
92. Chiplún-Karád Road.
93. Várna Valley Road.
94. Málá Ghát.
95. FitzGerald Ghát.
96. Koyna River.
97. Varna River.

9.—Sholápur District.

98. G. I. P. Railway.
99. Sholápur-Poona Road.
100. Sholápur-Secunderabad Road.
101. Sholápur-Bijápur Road.
102. Pandharpur-Bijápur Road.
103. Pandharpur-Pusesávli Road.
104. Pandharpur-Sátára Road.
105. Pandharpur-Phaltan Road.
106. Sholápur-Karmála and Ahmednagar Road.
107. Bársi-Yedshi Road.

10.—Surat District.

108. Tápti River.
109. Bánsda—Bilimora and Bulsár Road.
110. Dharampur and Bulsár Road.
111. Auranga River.
112. Ambika River.
113. Peint, Párdi, and Umarsádi Bandar Road.
114. B. B. and C. I. Railway.

The roads on which the following Forest Depôts are established,
viz.:

1. Wagai.
2. Jakria Bari.
3. Babulna Ghát.

4. Karjai.
5. Amoonia.
6. Kanchan Ghát.
7. Chip Ghát.

11.—*Panch Maháls District.*

115. Dohad-Pate Road.
116. Godhra-Baroda Road.
117. All roads upon which Forest Depôts may from time to time be established under Rule 15.

12. *Kanara District.*

118. Tinai Ghát Road.
119. Majali Road.
120. Mouth of the Kalinadi River, Sadàshivgad, Kodibág and Kudra Bandars.
121. Kárwar Bandar.
122. Belikeri Bandar.
123. Ankola Bandar.
124. Mouth of the Gangavali River, Munjgooni, Gangavali, and Guudbala.
125. Mouth of the Tudri River, Tudri, Agnashini, Mirjan, Hegde, Dewgi, Manki and Oopinputtum Bandars.
126. Mordeshwar Bandar.
127. Mouth of the Venktápur River (Sheráli and Venktápur Bandars).
128. Bhatkal River (Bhatkal Bandar).
129. Gersapa Ghát Road to Talgoopa (Gersapa and Honàvar Bandars).
130. Siddápur Road to Sorub *viá* Warda.
131. Sirsi to Sorup *viá* Banavasi.
132. Sirsi to Sammasgi *viá* Dasankop.
133. Sirsi to Hángal and Bankápur *viá* Pála.
134. Katur to Murguddi.
135. Mundgod to Bankápur *viá* Sauvalli.
136. Mundgod to Turrus *viá* Wargatti.
137. Yellápur to Hubli *viá* Kirvatti.
138. Haliyál to Dhárwár *viá* Mávinkop.
139. Haliyál to Belgaum—Madanballi.
140. Unshi Ghát Road *viá* Supa and Shitorde to Belgaum.
141. Supa *viá* Jagalbet, A'mod and Hemarge to Khauápur.

Dhárwár, Belgaum, and Kaládgi Districts.

Every made road maintained from Imperial, Provincial, Local or Forest Funds, and, with the special permission of the Conservator of Forests, any other road.

Appendix H.

(Chapter XIII., Order 22.)

FORM A.

License for the manufacture and retail sale of Intoxicating Drugs.

Be it known that the Collector of _____ hereby confers upon _____ of _____ the privilege of manufacturing and the sole privilege of selling by retail bhàng (or gànja, &c., as the case may be) in the district (or taluka, mahàl, &c.,) of _____ during the term of one year commencing on the 1st August 188 _____, and ending on the 31st July 188 _____, both days inclusive, subject to the conditions hereinafter mentioned, that is to say:—

1. That he shall pay monthly in advance on the 1st day of each month, commencing on the 1st August 188 _____, on account of duty a sum of Rs. _____ into the Government Treasury at _____;
2. That all risks of loss from failure of seasons or from any other cause whatsoever shall be borne by him, and he shall make all payments of duty as aforesaid from time to time as they fall due, without any excuse or claim for compensation whatever;
3. That he shall keep a shop (or shops) only at the place (or places) noted in the margin or at such other places as the Collector shall from time to time sanction;
4. That he shall make his own arrangements for obtaining supplies of the intoxicating drugs which he is hereby licensed to sell; provided always that he shall not purchase the same from any person in the Presidency of Bombay who does not hold a license for the sale thereof, and that if he wishes to import or to transport or remove any intoxicating drugs he shall be subject in doing so to all the provisions of the Bombay Abkàri Act, 1878, and of the rules and orders in force thereunder;
5. That any stock of intoxicating drugs which he is hereby licensed to sell which may remain unsold in his hands on the expiration of this license on 31st July 188 _____, or if it should be in the meantime recalled, on its being so recalled shall, unless in the former case the licensee obtains a fresh license for the retail vend of bhàng, (gànja, &c., as the case may be) during the year then next ensuing, be the property of Government, and may be taken possession of by the Collector on 1st August 188 _____, or immediately upon the recall of the license, as the case may be;

6. That he will sell intoxicating drugs in virtue of this license only at the shop (or shops) hereinbefore specified and, unless with the previous written sanction of the Collector, will keep such drugs only at the said shops ;
7. That he shall from time to time submit to the Collector, for his approval, the name, age, and address of any person whom he proposes to employ at his shop (or shops), and shall forthwith dismiss from his service any person so employed on being required so to do by the Collector ;
8. That he will not sell to one and the same person on any one day any intoxicating drugs exceeding in the aggregate half an Indian seer, or 40 tolas, unless under the authority and in accordance with the terms of a special order duly made in this behalf under Section 17 of the Bombay Abkari Act ;
9. That he will not receive grain, goods, ornaments, wearing apparel or other property in barter or pawn for intoxicating drugs ;
10. That he will not open his shop (or any of his shops) or make sales therein before sunrise, that he will not keep his shop (or any of his shops) open or make sales therein after sunset, and that he will not harbour any person therein during the night.
11. That he will not permit persons of notoriously bad character to resort to his shop (or to any of his shops), that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop (or to any of his shops) ;
12. That he shall have constantly fixed up in a conspicuous part of the front of his shop (or of each of his shops) a sign-board bearing in legible characters in the vernacular language his name and the words " licensed to sell
" ;
13. That he will keep a daily account at his shop (or at each of his shops), showing the quantities and descriptions of the drugs purchased or imported, the price paid for the same, the names of the persons from whom they are brought, the quantities and descriptions of drugs respectively manufactured and sold each day, and in the case of the drugs sold the names of the persons to whom they are sold and the prices charged for them ; and will produce the said account for inspection whenever required by the Collector or by any subordinate whom he may depute for that purpose, and will also furnish such returns and information as may from time to time be called for by the Collector ;

14. That if the Collector at any time so requires, the weights or measures used in his shop (or in any of his shops) shall be such only as may be prescribed by the Collector, and shall be tested and stamped, at his expense, at the Collector's or the Taluka Office ;
15. That he will not, without the previous written permission of the Collector, sublet, in whole or in part, the right of vend conferred upon him by this license, or admit partners into his business ;
16. That this license may be recalled by the Collector in the event of default in the punctual payment of the duty stipulated to be paid in clause 1, or of the infringement by the licensee, or by any of his servants, of any of the conditions hereof, or of any provision of the law relating to Abkàri revenue or of any rule or order framed under any such law for the time being in force ;

Should this license be so recalled the right of manufacture and of retail vend for the unexpired portion of the period for which this license is granted may be again disposed of or not as the Collector thinks fit. In either case the licensee shall continue responsible for the instalments of duty stipulated for in clause 1 of this license. If the right of vend is re-disposed of, he shall receive credit for all payments of duty recovered from the new licensee up to the amount of the duty still payable by him, but shall not have any claim to the profit, if any, realized by the Government by such re-disposal.

Dated this day of 188

(Signed)



Collector.

FORM B.

License to be granted to Cultivators or Owners of Plants from which intoxicating drugs are manufactured or produced for the sale or for the manufacture and sale of intoxicating drugs, or to merchants and dealers for the wholesale sale of such drugs.

Be it known that _____ of _____ is hereby authorized by the Collector of _____ to (manufacture and) sell bhàng (or gånja, &c., as the case may be) by wholesale at _____ during the term of one year commencing on the 1st August 188 _____ and ending on the 31st July 188 _____, both days inclusive, subject to the conditions hereinafter mentioned, that is to say ;

1. That he shall not sell the said drug (or drugs) to any person other than a licensed wholesale or retail vendor or a licensed exporter thereof, and shall not permit the same to be transported or removed from the place of sale except under a permit duly obtained under the Bombay Abkàri Act, 1878 ;

* To be inserted only when the license is granted to a merchant or dealer for wholesale sale.

2. *That he shall not sell the said drug (or drugs) in smaller quantities than _____

3. That this license may be recalled by the Collector in the event of the infringement by the licensee, or by any of his servants or agents, of any of the conditions hereof, or of any provision of the law relating to Abkàri revenue, or of any rule or order framed under any such law for the time being in force.

Dated this _____ day of _____ 188 _____ .

(Signed)

Collector.



FORM C.

Counterpart Agreement to be executed by intending Licensees.

I, _____, in consideration of the Collector of _____ granting to me a license under the Bombay Abkari Act, 1878, for the wholesale (or retail) vend (and manufacture) of bhàng (or gánja, &c., as the case may be) at _____ (or in the district, or mahàl, &c., of _____) for the period of one year commencing on the 1st August 188____, and ending on the 31st July 188____, both days inclusive, do hereby agree with the said Collector as follows, viz. :—

(Here enter the various clauses of the license substituting the first for the third person.)

†And as security for the due performance by me of the conditions aforesaid, I have this day deposited with the _____ Collector the sum of Rs. _____. In the event of my making default in any payment due by me under the conditions aforesaid, the said money may be applied by the Collector in liquidation, as far as possible, of the demand against me, the balance only, if any, being returned to me. If I duly perform all the aforesaid conditions the said money is to be returned to me.

Dated this _____ day of _____ 188____.

(Signed)

Signed by the said _____
in the presence of _____

Licensee.

FORM D.



Import Permit for Intoxicating Drugs.

No.
 Date
 Name of Importer
 Drugs to be imported.
 Description. Quantity.
 Whence to be imported
 Place of Import
 Duty paid Rs.
 Date up to which permit
 will be in force

No. *Office of the Collector of*
 Dated 188 .
 of

is hereby authorized, subject to the
 conditions noted on the reverse, to im-
 port at from
 Intoxicating

Description.	Quantity.

Drugs of the
 descriptions and
 quantities spe-
 cified in the
 margin.

This Permit, which has been granted
 on payment by the Importer of a duty
 of Rs. , will be in force only
 up to the evening of the .

Collector.

Collector.

Note—This permit and the drugs imported in virtue thereof must be presented at the time of import for examination to the
of and after import the permit
must be delivered to the
of

(Any other terms which the Collector thinks fit to impose under Section 9 (c) of the Abkari Act should be inserted here.)

FORM E.



Export Permit for Intoxicating Drugs.

No. _____ No. _____
 Date _____ Office of the Collector of
 Dated 188 .

Name of Exporter _____ of _____
 is hereby authorized, subject to the
 Drugs to be exported. conditions noted on the reverse, to export at
 Description. Quantity. to

Description.	Quantity.	Intoxicating Drugs of the descriptions and quantities speci- fied in the margin.
Destination		
Place of Export		

Duty paid Rs. _____ This Permit, which has been granted
 Date up to which permit on payment by the Exporter of a duty
 will be in force of Rs. _____, will be in force only up
 to the evening of the 189 .

Collector. _____ Collector.

Note.—This permit and the drugs exported in virtue thereof must be presented at the time of export for examination to the
of
delivered to the
and after export the permit must be
of

(Any other terms which the Collector thinks fit to impose under Section 10 (e) of the Abkari Act should be inserted here.)

FORM F.

General Permit for Transport or Removal of Intoxicating Drugs.

No.

No.

Date

Date

Name of Permit-holder

of

is hereby permitted, subject to the terms

Description of Drugs.

Description.

noted on the reverse, to remove intoxicating drugs of the descriptions noted in the margin from

Route

Period for which permit is granted :

to from time to time as he finds it necessary.* Such drugs are to be conveyed by the undermentioned route, viz. :—

commencing the

This permit will be in force for a period of commencing on the

(Signed)

(Signed)

Collector (or, &c.)

Collector (or other Abkari Officer empowered under Section 13).

* This will be inserted only if the places between which drugs are to be conveyed are more than 10 miles apart.

Note.—Whenever any intoxicating drugs are removed under this permit, the holder thereof must present the same, together* with a receipt from _____ for the duty prescribed by Government under Section 27 of the Bombay Abkari Act, 1878, on the intoxicating drugs removed, to the undermentioned officers *en-route* and obtain their signatures to the certificates beneath this :—

Removal of Drugs.			* Amount of Duty paid.	Signatures in acknowledgment of correctness.		
Date.	Description.	Quantity.		The at	The at	The at

When the period of this permit expires it must be delivered to _____

* These will be inserted only if duty is payable.

FORM G.

*Special Permit for transport or Removal
of Intoxicating Drugs.*

No.

No.

Date

Date

Name of Permit-holder

of

is hereby permitted, subject to the conditions noted on the reverse, to remove from _____ to _____

Purpose of removal

Drugs referred to in
Permit.

Description.	Quantity.	for the purpose of intoxicating drugs of the de- scriptions and
_____	_____	

Description. Quantity.

Route

quantities noted in the margin* by the undermentioned route, viz.,

Duty (or fee) paid Rs.

- Rs. _____, being the amount of the duty (or fee, as the case may be) payable

Date up to which permit
will be in force

on account of the permit, have been paid to the undersigned.

This permit will be in force only till the evening of the _____

(Signed)

(Signed)

Collector (or, &c.)

Collector (or other Abkari

Officers empowered under Section 13)

* This will be inserted only if the places between which drugs are to be conveyed are more than 10 miles apart.

Note.—When intoxicating drugs are being removed under this permit, the holder thereof must present the same to the under-mentioned officers *en route* and obtain their signatures to the certificates beneath this, and as soon as the intoxicating drugs have been conveyed to their destination deliver this permit to

Date.	Signatures in acknowledgment of correctness.					
	The	at	The	at	The	at

Appendix I.

TABLE OF FERRY FARES.

(Chapter XVIII., Order 17.)

DESCRIPTION.	RATES OF FERRY FARES.			
	At Ferries of 1st Class.	At Ferries of 2nd Class.	At Ferries of 3rd Class.	At Ferries of 4th Class.
	rs. p.	rs. p.	rs. p.	rs. p.
Four-wheeled carriages, each	12 0	8 0	6 0	6 0
Two-wheeled carriages on springs	8 0	6 0	4 0	3 0
Laden carts, with or without springs, each ...	8 0	6 0	4 0	3 0
Unladen do. do. do. do.	5 0	4 0	3 0	2 0
Laden tatoos, horned cattle, and mules.....	3 0	2 0	1 0	1 0
Horses, laden or unladen	3 0	2 0	1 0	1 0
Unladen tatoos, horned cattle, and mules.....	2 0	1 0	0 6	0 6
Asses, laden or unladen	1 0	1 0	0 6	0 6
Camels, laden or unladen	4 0	3 0	2 0	2 0
Sheep and goats	0 3	0 3	0 1	0 1
Patanquin, with hamáls	13 0	8 0	8 0	4 0
Tonjon or Native palna, with hamáls.....	6 0	4 0	4 0	2 0
Passengers other than little children	1 0	0 6	0 3	0 3

The rates to be levied at special ferries shall be fixed by the Collector in each case with the sanction of Government.

These fares, besides giving the persons paying them a right to the conveyance of their vehicles and animals and their loads across the ferry, are, in cases of wheeled vehicles, to pay for embarkation, disembarkation, and (at the ferries where it is declared necessary by the Collectors) taking the vehicles to the top of the opposite bank, sufficient men for this purpose being provided by the ferry contractor, without causing delay in the working of the boat. No charge is to be made for little children in arms. The fare chargeable for a wheeled vehicle does not cover the fare for the animal or animals which may draw it. Half the rates only are chargeable for animals made to swim alongside of the boat.

With reference to the notification of 5th August 1870, published by the Governor in Council under the Bombay Ferries Act, 1863, at pages 890—892 of the *Bombay Government Gazette* for 1870, it is hereby notified for general information that Government have

been pleased to approve of the following addition to the table of tolls leviable under the said Act; (namely)--

DESCRIPTION.	RATES OF FERRY FARES.			
	At Ferries of First Class.	At Ferries of Second Class	At Ferries of Third Class.	At Ferries of Fourth Class.
Goods and Merchandise unloaded from carts at one side of a ferry for the purpose of being re-loaded into carts at the other side.	3 annas for each cart unloaded.	2 annas for each cart unloaded.	1 anna for each cart unloaded.	1 anna for each cart unloaded.

Government Notification No. 2083, June 16, 1883.

Appendix L.

(Chapter XIX., Order 15.)

Revised skeleton form for Municipal Administration Reports to be sent annually by different Municipalities with Statistical Statements, Forms Nos. I., II. and III., drawn up jointly by H. N. B. Erskine, Esq., Commissioner in Sindh, and Arthur Crawford, Esq., Commissioner, S. D.

NOTE.—The Forms I., II. and III. sent by the several Municipalities should be recorded in the Collector's office. General statements for the district prepared from them should be sent to the Commissioner.

I.—*Date of Establishment.*—(State date of establishment of the Municipality).

II.—*Population.*—State how the population has been arrived at, and explain any important increase or decrease as compared with the preceding year.

III.—*Boundaries.*—State if any and what changes have taken place in the year, and what necessitated the change.

IV.—*Meetings.*—State here the number of meetings held during the year, whether special, quarterly, general of Managing Committees (for Town Municipalities, "Local Bodies") and average number of Commissioners that attended each description of meeting. If any Commissioners have failed to attend two-thirds of the number of meetings their names to be stated.

V.—*Number of Members of Committees.*—(Column 6 of Statistical Form No. I.). Explain any increase or decrease in the total number of Commissioners as compared with the previous year in official or non-official members, and in European or Native members.

VI.—*Imposts.*—Describe here any changes that may have taken place in taxes, &c., giving date of sanction.

VII.—*Income*.—Here give a table comparing income of the current and the preceding year in the following form:—

Items.	Income in 188 .	Income in 188 .	Increase.	Decrease.
1. Octroi... ..				
2. Conservancy Cess				
3. License on Trades				
4. Other taxes in detail, (see blank columns under head 9 in new Statement I.) ...				
5. Tax on houses and lands ...				
6. Tax on vehicles				
7. Tax on animals				
8. Tolls				
9. Other taxes in detail, (see blank columns under head 14)				
10. Miscellaneous Receipts—				
I.—Realizations under Special Acts				
II.—Proceeds of land, &c.				
III.—Income from mar- kets (rents, fees, sale of refuse, &c.)				
IV.—Conservancy and road cleaning (fees, sale proceeds of night-soil, street refuse, &c.)				
V.—Municipal fines				
VI.—Payments for Muni- cipal service ren- dered to indivi- duals				
VII.—Grant-in-aid from Provincial or Local Funds				
VIII.—Sundries (rent of Municipal lands, receipts from Pub- lic Gardens, &c.) ..				
11.—Debts				

Then explain increases and decreases "II. under 10, Proceeds of land, &c.," describe the nature of the income realized under this head. In the case of 3, Licenses on Trades, state the nature of the trades for, and the circumstances under which, Licenses were issued.

VIII.—*Expenditure*.—Here give a table comparing expenditure with the previous year, in the following form:—

		Expenditure 187	Expenditure 188	Increase.	Decrease.	
1. General Establishment.	a. Office Establishment, In- spection, Honorary Magis- trate's Establishment, &c.					
	b. Collection of Municipal taxes including Octroi (Establishment, purchase of Account Books, Paper, Money Boxes, repairs to outposts, &c.)					
2. Public Safety...	a. Fire (Establishment, pur- chase of Fire-Engines, buckets, repairs, &c.) ..					
	b. Lighting Establishment, purchase of lamps, oil, re- pairs, &c.					
	c. Police (Establishment, pur- chase of clothing, lanterns, &c., repairs to outposts)...					
3. Public Health.	(a) Registration of births and deaths ..					
	(b) Buildings and other works (erection of slaughter-houses, latrines, &c.)					
	(c) Repairs to markets, dispensaries, &c.					
	(d) Maintenance of Medical Institu- tions, (Dispensary establishment, purchase of medicines, &c.) ...					
	(e) Vaccination (Establishment) ...					
	(f) Water-works (Establishment, re- pairs)					
	(g) Road Watering (Establishment, purchase of water carts, repairs, &c.)					
	(h) Road Cleaning (Establishment, purchase and repairs of dust- bins, &c.)					
	(i) Conser- vancy...	1. Establishment, re- pairs, purchase of carts, dry earth, land for burying night-soil, &c. ...				
		2. Refund, &c., of fines or over-assessment.				
3. Remission of cesses...						

		Expenditure 188	Expenditure 188	Increase.	Decrease.
3. Public Health.	(j) Drainage Works (Establishment, repairs)				
	(A) Other measures. {				
	1. Markets and Slaughter-Houses (Establishment, Contingencies)				
	2. Public Gardens (Establishment, purchase of seeds, repair of wells, purchase of bullocks, &c.)				
4. Public Instruction ...	Contribution to Schools ...				
5. Public Convenience.	(a) Public Works. {	1. Establishment ...			
		2. Construction and maintenance of roads			
		3. Other (new) works			
		4. Other repairs ...			
	(b) Survey of lands				
	(c) Other charges (printing, rewards, &c.)				
6. Contribution to Local or Provincial Funds	...				
7. Debts ... ..	...			
8. Miscellaneous ... ..	...			

Then explain the outlay under each head and attend to other particulars as explained below:—

1. General Establishment.

(a)—Office Establishment, Inspection, Honorary Magistrates Establishment, &c.

(This will include cost of Establishment under Magistrates contributed by Municipalities as at Shikarpur and Sukkur)

(b)—Collection of Municipal taxes, including octroi (establishment, purchase of Account Books, Paper, Money-Boxes, Repairs to octroi chowkies, &c.) After the increases or decreases are explained, give the percentage of cost on octroi collection and on collection of other taxes separately, also percentage of the cost of entire establishment including *a* and *b* on the total Municipal revenue.

2. Public Safety.

(b)—Lighting Establishment, purchase of lamps, oil, repairs, &c. State the number and description of lights previously existing; addition, if any, made during the current year, and the cost incurred.

(c)—Police Establishment, purchase of clothing, lanterns, &c., repairs to chowkies. Observe here that the cost of any new chowkies is not to go under this head, but under Public Works "other new works," see heading 5.

The cost of contingencies, repairs to chowkies and of the force employed, should be explained separately, and it should be stated whether and how the cost of Police is within the proportion allowed by Clause I., Section XXIV. of the Municipal Act.

3. Public Health.

(a)—Registration of births and deaths. Describe mode, state cost during the year and the number of births and deaths registered; state if any bye-laws have been sanctioned, if so, when and by whom; if not, what steps are being taken to have them sanctioned.

(b)—Buildings and other works (erection of slaughter-houses, latrines, &c.) Observe that buildings appertaining to "Public health" such as slaughter-houses, latrines, hospital buildings, drainage works are alone to go here, all other buildings will go under the head "Public Convenience" under "other (new) works."

The cost of the different kinds of works falling under this head should be separately explained, and the nature of the drainage works performed, stated. The necessity of erecting new latrines should be explained.

- (c)—Repairs to Markets, Dispensaries, &c. Only repairs are to be shown here. Original works as regards markets will come under head "5, Public Convenience," and as regards Dispensaries the original works will be included in (b) under this head.

Where no separate allotment for repairing Dispensaries is made by the Municipality, nothing will be shown here, the full amount of annual contribution being entered under (d) following—

- (d) Maintenance of Medical Institutions (Dispensary Establishment, purchase of medicines, &c.) If the Dispensary is maintained under the grant-in-aid system, state what proportion the Municipal grant bears to Provincial and other grants, and give any other particulars.

- (f)—Water-works (Establishments, repairs). Any original works constructed in connection with water-works will come under "5, Public Convenience" ("other new works.")

Here state of what the water-supply consists; give full particulars, and what improvements are now necessary.

- (g)—Road watering (establishment, purchase of water-carts, repairs, &c.) The cost of repairs to roads is not to be given here, but under the head construction and maintenance of roads under "5, Public Convenience."

- (i)—Conservancy.

1.—Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c. (a) Describe mode of conservancy, removal of garbage and street sweepings, and mode and place of disposal. Give strength and cost of Scavenging establishment in men, cattle and plant. (b) State the number of latrines previously in existence and those constructed this year. How managed and maintained, strength of sweepers, and mode and place of disposal of night-soil.

- (j)—Drainage works (Establishment and repairs.) Any original drainage works constructed will not be included under this head, but under the head "5, Public Convenience" under "other new works."

(k)—1. Market and Slaughter-Houses (Establishment and contingencies).

Give a description of markets, public and private.

4.—Public Instruction. Give number of Schools of all kinds and attendance, and state the contribution, if any, by the Municipality. Cost of school buildings, &c., should appear under the head "5, Public Convenience" and explained there.

5.—Public Convenience.

(a) Public Works, construction and maintenance of roads. State the number and length of roads constructed during the year and their necessity, and give cost under two distinct heads—

1. Construction.
2. Maintenance.

3.—Other (new) works. This is to include Buildings and Public Works of all kinds for which none of the above heads provide. The name, cost and necessity for each work should be specified here separately.

6.—Contribution to Local or Provincial Funds. State the object for which the contribution is made, and any point deserving of notice in connection with the subject.

7.—Debts. Explain the nature of the items under this head. If there are any loans, give here a brief summary regarding them and how they are being adjusted.

8.—Miscellaneous. Explain increases and decreases.

IX.—*Municipal Balances*.—State the amount as compared with the previous year; if the amount is large explain why it has been allowed to accumulate and how it is proposed to utilize it.

X.—*Municipal Property*.—State if the Municipality possess any real property, enumerate the same and state income annually derivable therefrom. Give a list of Municipal buildings; state the average annual cost of repair.

XI.—*Audit of Accounts*.—

(a)—State by what agency the audit under Section 89 of the Act is performed, how often it was performed in the year, and with what cost and result.

(b)—State whether the Collector or the Deputy Collector examined the accounts in the year, and with what result (see order 13, page 417 of Nairne's Revenue Hand-book).

XII.—*Municipal Wants*.—Here briefly review the present condition of the town, state its most pressing municipal wants in the order of their importance; and state what steps, if any, have been taken to supply them, and mention approximately the estimated cost in each case.

XIII.—*General Remarks*.—State here any incidents of the year that do not fall appropriately under the prescribed heads, whether the financial condition of the Municipality is good or whether any and what additional taxes are necessary, &c.

NOTE—In preparing reports none of the headings prescribed above should be omitted, but where there is no information, the word "nil" should be entered after the heading.

G. R. No. 3788, Nov. 12, 1881; No. 44, Jan. 6, 1882; and No. 2056, June 14, 1882.

FORM II.

STATEMENT showing the EXPENDITURE of the MUNICIPALITIES in

during the year

1	2	3	4	5	6	7	8													
							GENERAL ESTABLISHMENT.*		PUBLIC SAFETY.		PUBLIC HEALTH.									
							(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
NAME OF DISTRICT.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	Collection of Municipal taxes including octroi (establishment, purchase of account books, paper, money boxes, repair to outposts, &c.)	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.)	Repairs (to market, dispensary, &c.)	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.)	Vaccination (establishment).	Water-work (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.)	Road-cleaning (establishment, purchase and repair of dust-bins, &c.)	Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.	Refunds, &c., of fines or over-assessments.	Remissions of cess.
TOTAL...																				

* Under this head only such establishments are to be shown as cannot be properly shown under any of the other heads. Wherever there is a special establishment for a particular purpose only, it should be shown under the head to which that particular purpose belongs.

STATEMENT No. III.

STATEMENT showing the Quantity or Value of the Principal Articles imported into, and taxed by the several Municipalities in the Division during the year, the consumption or expenditure per head, and the incidence of taxation per head of Population.

1	2	3 GRAIN.				
Name of Municipality.	Population by Census of 1881.	Gross imports.	Quantity or Value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

STATEMENT No. III.—*continued.*

18 CLASS VII.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consump- tion or expenditure per head of popula- tion.

Appendix M.

Annual Superannuation Statement to be submitted to Government in the different Departments by Heads of Offices through the Accountant General, Bombay, at the close of December in each year (vide Government Resolutions, Revenue Department, Nos. 5500 and 6779, dated respectively the 15th August and 30th September 1882).

Date on which the age of 55 years was or will be attained.	Name and designation of the Officer.	Under whom employed.	PERIOD OF EXTENSION		Grounds of recommendation.	Remarks.	Orders of Government.
			Already granted.	Now recommended.			

Appendix O.

PROCLAMATION.

Under Section 165 of Bombay Act V. of 1879.

Whereas the property of _____ hereinafter specified has been attached on account of*

_____ ; and whereas it is necessary to recover the said amount by sale of the said property, together with all lawful charges and expenses resulting from the said attachment and sale :

Notice is hereby given that on the _____ day of _____ 188 _____ at _____ o'clock A.M.,

A.B. the _____ Māmlatdār of _____ (or other person appointed) will, at _____ in _____ Tāluka _____ in this District, sell by auction to the highest bidder and without reserve, the right, title, and interest of the said _____ in the property hereinafter specified, and every power of disposing of the same or any of them or of the profits arising therefrom which the said _____ may now consistently with the law exercise for his own benefit.

Moveable Property.

(To be omitted when the form is used under No. 11 of the Rules for execution of decrees by Collectors).

1	2	3	4	5	6
Lot No.	Number and description of articles.	Where attached.	Where now placed.	When to be viewed.	Whether the sale is subject to confirmation or not.

* Here enter the words "the Government assessment Rs. _____ due by the said _____," or when the form is used under No. 11 of the Rules for execution of decrees by Collectors, the words "a decree obtained in original suit No. _____ of 18 _____, in the Court of _____ at _____ Plaintiff _____ Defendant _____ in virtue whereof a sum of _____ was adjudged to be payable by the said _____ to the plaintiff."

Immoveable Property.

1	2	3	4	5	6	7	8	9*
Lot No.	Description of Lot, including local situation, supposed or estimated rent or annual value, and if leased, for how long, on what terms, and to whom.	Survey number, Municipal number and other fiscal designation.	Government Revenue, including any Local Cess, any other known fiscal charge resting on the Lot.	Present occupant.	(Here enter any other particulars the Collector may see fit).			

N.B.—No guarantee is given of the title of the said or of the validity of any of the rights, charges or interest, claimed by third parties.

* In Column 9 should be entered the additional particulars required in 11 (a) of the Rules for the execution of decrees by Collectors, when the form is used under those Rules.

Collector.

G. R. No. 3428, June 15, 1881.

Appendix P.

(Chapter IX., Order 24.)

Form of Notice under Section 5 of Act VI. of 1878.

“NOTIFICATION.

“In accordance with the provisions of Section 5 of Act VI. of 1878, notice is hereby given

* Here describe the nature, amount, and approximate value.

to all whom it may concern, that on the day of 18 certain treasure, to wit*

† Here describe the place.

was found in†

and all persons claiming the said treasure, or any part thereof, are

‡ Such day not being earlier than four months nor later than six months after date of notification.

hereby required to appear personally or by agent before the Collector on the ‡ day of 18 , at , when

the Collector will proceed to hold an inquiry in accordance with the provisions of the Act.

Collector.”

—G. R. No. 1879, June 20, 1878.

Appendix Q.

(Chapter XIV., See Order 13, Rules 18 and 19.)

APPENDIX A. (See Rule XVIII.)

Account of.....*Licensed Stamp Vendor at**No.*

DATE.	PARTICULARS.	GENERAL STAMPS.				TOTAL.
		Stamped Papers.		Handis.		
		Number of Papers.	Amount.	Number of Papers.	Amount.	
	Balance..... ..					
	Received as per Indent of					
	Ditto ditto					
	Ditto ditto					
	Total.....					
	Sold during the month					
	Balance.....					

APPENDIX B (see Rule XIX).

Know all men by these presents that we *A. B.* resident of
, and *C. D.* resident of and *E. F.* resident
 of.....are jointly and severally held and firmly bound
 unto the Secretary of State for India in Council in the sum of
 Rupees.....of good and lawful money current in Bombay,
 to be paid to the said Secretary of State, or his certain attorney,
 agents, successors, or assigns, for which payment well and truly to
 be made we jointly and severally bind ourselves, and each of us,
 and our respective heirs, executors, administrators, and represen-
 tatives, by these presents. Sealed with our respective seals. Dated
 this.....day of.....in the year of Christ One thousand
 Eight hundred and.....

Whereas according to the provisions of the rules in this behalf
 framed under Section 55 of the Indian Stamp Act of 1879 the
 above bounden *A. B.* has been duly appointed to vend at
 in thecertain stamps on the part of Government,
 and whereas the above bounden *C. D.* and *E. F.* have agreed to join
 with the said *A. B.* in the above written bond or obligation, subject
 to the conditions hereunder written, as the surety or sureties of the
 said *A. B.* for his strict observance, for and during all the time that
 he the said *A. B.* has been or shall continue to be such vendor of
 stamps, of the duties of his said office, and of all and every the
 rules authorised by or referred to in the said Act to be observed by
 all vendors of stamps according to the true intent and meaning of
 the said Rules, and every of them; and also for his, the said *A. B.*'s
 strict observance, for and during all the time that he shall continue
 to be such vendor of stamps, of such future acts, with such penalty,
 and after such form as may be required by the Collector of.....
 Now the condition of the above written bond or obligation is such,
 that if the above bounden *A. B.* has, for and during all the time
 that he the said *A. B.* has been such vendor of stamps as aforesaid,
 well, truly, faithfully, and diligently done, executed and performed,
 and do and shall, for and during all the time that he the said *A. B.*
 shall continue vendor of stamps, well, truly, faithfully, and dili-
 gently do, execute, and perform all and every the duties belonging
 to the said office of vendor of stamps; and has faithfully, justly,
 and exactly observed, performed, fulfilled, and kept, and shall
 faithfully, justly, and exactly observe, perform, fulfil, and keep
 all and every the rules mentioned or referred to in the said Act to
 be observed by all vendors of stamps according to the true intent
 and meaning of the said rules, and every of them; and also if the
 said *A. B.* shall well and truly observe, perform, fulfil, and keep
 such future acts, with such penalty and after such form as may be
 required by such Collector of..... according to the true intent
 and meaning of the said last mentioned Act; and if the said *A. B.*,
 his heirs, executors, or administrators shall indemnify and keep and

save harmless the said Secretary of State for India, his successors, and assigns of and from all loss and losses, damage and damages, which has or have happened or accrued to, or been sustained by him, the said Secretary of State for India, or which may or shall happen or accrue to, or be at any time or times sustained by him the said Secretary of State for India, his successors, or assigns, by, from, or through, or by the means of the neglect, default, insolvency, or misconduct of him the said *A. B.* his executors or administrators, or agents or his or their executors or administrators, not fully accounting for and paying to the said Secretary of State for India, his successors, or assigns, what may be justly due and owing to him by the said *A. B.* as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission, or insolvency of the said *A. B.* as such vendor of stamps as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector of.....for the time being, or to such other officer or person as the Government of Bombay shall from time to time direct or appoint, any penalties, forfeitures, dues or other sum or sums of money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said *A. B.*, as such vendor of stamps, under or by virtue of or by reason of the said Rules, or by any of them, or by any such future Rule or Act, Rules or Acts, as shall hereafter be in that behalf passed in due form of law, relating to the said duties of stamp vendors when and so often as all or any such penalties, forfeitures, dues and other sum or sums of money shall be so incurred or become payable by the said *A. B.* then this obligation to be void and of no effect, but otherwise to be and remain in full force and virtue.

Signed, Sealed, and
Delivered at.....
In our presence

(Signed) *A. B.*
C. D.
E. F.

Appendix R.

(Chapter VIII., Rule 11 of the rules under the Land Revenue Code.)

Form of Sanad for revenue-free land granted in Sind for the formation of tree-plantations.

WHEREAS, in consideration of your having planted and maintained [undertaken to plant and maintain] a tree-plantation on the piece of land herein below mentioned the occupancy of which belongs [has been granted] to you.

Government have been pleased to exempt the said occupancy from liability to rent or payment of land revenue or any other cess otherwise leviable on behalf of Government.

IT IS HEREBY DECLARED that the said land shall be continued free of all claims on the part of Government for rent or land revenue to whoever shall from time to time be the lawful holder of the same, so long as and provided that—

1. Such holder for the time being shall during his occupancy devote the land comprised therein exclusively for the purposes of planting and fostering trees, especially Mango, Jámbul, and other fruit-bearing trees;

2. And shall maintain the boundary marks of the said land in accordance with the provisions of the Land Revenue Code and shall construct and keep in repair such boundary marks as the Collector may from time to time order to be constructed;

3. The right to cut wood or graze cattle in the said land shall vest in the said holder;

4. The said holder shall be at liberty to sell, transfer, give or bequeath the said occupancy, and the transferee shall hold the same subject to the conditions of this Sanad;

5. The cultivation of vegetables, grain, small fruit-trees, such as Guava, Custard Apple, Pomegranate, is permitted, but only on the understanding that the growth of the large trees actually planted is duly fostered;

6. The tree-plantation shall be open at all times to the inspection of the Collector or any officer whom he may authorise to make such inspection, and the holder of the said land shall comply with all such orders as the Collector with the sanction of the Commissioner shall see fit to make regarding the same;

7. In the event of the above terms or conditions being found by the Collector after summary inquiry not to have been complied with, the full assessment shall be levied from the holder of the same land from the date of the final order passed in such inquiry.

The occupancy referred to relates to the piece of land situate in the village of Táluka District Bounded on the North by on the South by on the East by on the West by Comprising about square in superficial area, be the same more or less, and is numbered in the

—G. R. No. 3513, May 29, 1882.

The extent of land to be granted in any one village under the above Sanad is as follows:—

(1) The limit shall be fixed according to the culturable area and be placed at one per cent. of the total culturable acreage of any one village;

(2) In the case of individual grants such grant shall be—

(a) Ordinarily not more than 7 acres, and

(b) Under special circumstances not more than 10 acres.

—G. R. No. 5409, August 11, 1882.

Appendix S.

(Chapter XXI.)

*Table of Fees payable under the Indian Registration
Act III. of 1877.*

I.—For the registration of any Acknowledgment, (not being of the nature described in Article II), Agreement, Award, Bond, Bill of Exchange, Bill of Sale, Composition-Deed, Contract, Covenant, Grant, Lease, Articles of Partnership, Release, Settlement, Declaration of Trust, Revocation of a Trust or Settlement, or of any Instrument of Assignment, Conveyance, Gift, Mortgage, Partition, Sale or Transfer, or of any certified copy of a Decree or order of Court, of any Document, not hereinafter expressly provided for, in which the amount or value of the consideration therefor or of the property, if any, to which it relates, is capable of being expressed :

(a) *If the amount or value of the consideration therefor, or of the property to which such instrument or document relates is wholly expressed therein.*

		Ra.	s.	p.
1.	When the amount or value does not exceed Ra. 50 ...	0	4	0
2.	Do. do. exceeds Ra. 50, but does not exceed Ra. 100...	0	8	0
3.	Do. do. 100 do.	1	0	0
4.	Do. do. 200 do.	1	8	0
5.	Do. do. 300 do.	2	0	0
6.	Do. do. 400 do.	3	0	0
7.	Do. do. 600 do.	4	0	0
8.	Do. do. 1,000 do.	5	0	0
9.	Do. do. 1,500 do.	6	0	0
10.	Do. do. 2,000 do.	8	0	0
11.	Do. do. 3,000 do.	10	0	0
12.	Do. do. 4,000 do.	12	0	0
13.	Do. do. 5,000 do.	14	0	0
14.	Do. do. 7,500 do.	16	0	0
15.	Do. do. 10,000 do.	18	0	0
16.	Do. do. 15,000 do.	20	0	0
17.	For every Ra. 1,000 or part thereof in excess of Ra. 20,000 up to and not exceeding 50,000...	1	0	0
18.	Do. do. 50,000 do. 1,00,000...	0	8	0
19.	Do. do. 1,00,000... ..	0	4	0

(b) *If such amount or value is only partly expressed.*

20. The same *ad-valorem* fee as above on the amount or value which is expressed and an additional fee of Rs. 2 0 0

(c) *If such amount or value is not expressed at all.*

21. A fixed fee of " 10 0 0

II.—For registration of a document which acknowledges merely the payment of the consideration for some other document which is also registered.

The same fees as for the principal document, if the same does not exceed Rs. 2; otherwise Rs. 2.

III.—For the registration of a Power of Attorney, a Writing of Divorcement, a Certificate of Heirship, Guardianship, Administratorship, or Executorship, or of any document which does not fall within any other article of this Table.

2 0 0

Wills and authorities to adopt.

IV.—For registration of a Will when presented open, or of an authority to adopt Rs. 4 0 0

V.—For deposit of a sealed cover containing a Will " 4 0 0

VI.—For opening such cover " 4 0 0

Besides the expense of copying the superscription or contents according to the rate laid down in Article IX.

VII.—For withdrawal of such cover.

4 0 0

Searches and Inspections.

VIII.—*For searching for entry by Registering Officer, or for allowing applicants to inspect Books or Indexes, for every year of which the Register or Index is searched or inspected.

1 0 0

* If, in an application to the Registering Officer for the copy of an entry, the names of the claiming and executing parties, the nature of the document, and date of registration be shown, the fee for such will not be levied.

Government officers requiring to inspect or search the registers or take copies of entries, for *bond fide* public purposes, are exempted from the payment of fees.

Rs. a. p.

(Copying Fees, Grant of Copies, &c.)

IX.—Copying fee, besides the ordinary registration fee, for each folio of 100 words.			
X.—For making or granting copies of entries and documents for the benefit of any person, or to be forwarded to any other office under Sections 65, 66, and 67, or for making or granting copies of reasons for refusal by a Registrar under Section 76, for each folio of 100 words.		0	2 6
XI.—For granting copy of map:— Provided that the arrangements for, and the cost of, making such copy must be made and borne by the person who applies for it		0	8 0

(Extra or additional Fees).

XII.—†For registration of any documents by a Registrar	5	0	0	} In addition to the ordinary fee.
XIII.—Registration by the Registrar of Bombay, under Section 30, Clause B—				
(a) If the document relates to property situated in the Bombay Presidency, but beyond the limits of the Bombay Registration District	Rs.	10	0 0	
(b) If the document relates to property situated beyond the limits of the Bombay Presidency. Rs. 20 0 0		20	0 0	
XIV.—For the issue of a commission under Section 33 or 38—				
(a) If the person is physically unable to attend the office, or is confined in Jail		5	0 0	
(b) Otherwise		10	0 0	
XV.—For filing translation (Section 62)		2	0 0	

† When the registration of any document properly registrable by a Sub-Registrar is performed by a Registrar, owing to the former being a party to the transaction represented by such document, the extra fee will not be charged.

XVI.—† For attendance at private residence, or Jail, under Section 33 for the purpose of attesting a power of attorney, or for attendance under Section 31 for acceptance for registration or deposit, or for attendance under Section 38 for the examination of any person.

If the person is physically unable to attend the office, or is confined in Jail. Rs. 5 0 0
 Otherwise,, 10 0 0
 And an extra attestation or registration fee equal to the ordinary attestation or registration fee.

In addition to the ordinary fee necessary travelling expenses, &c.
 §

XVII.—For the safe custody and return of any document presented for registration and not applied for under para. 2 of Section 61 of the Act within two months from the date of registration, namely, for every day in the third month from date of registration until such document is so applied for

Do. in the fourth month.....	0 1 0
Do. in the fifth month	0 2 0
Do. in the sixth month and successive months	0 3 0
	0 4 0

† When an attendance takes place under both Sections 31 and 38 at the same time and place, if the registration of but one document is concerned, only one attendance fee and one extra registration fee will be levied. If a Registering Officer, where the registration of one document is concerned, attends on the presenter on one occasion, and the executant or another necessary witness on another occasion, two attendance fees and two extra registration fees will be levied. If a Registering Officer attends at a private residence or Jail, and one person presents several documents, or one person admits the execution of several documents at one and the same time and place, only one attendance fee will be levied, but an extra registration fee (or, when the admission of execution takes place, with a view to the attestation of a power of attorney, an extra attestation fee,) will be levied in the case of each document. When several different persons at one and the same time and place present for registration or admit execution of several different documents, the Registering Officer will levy an attendance fee for each distinct transaction, the extra registration fee (or, in the case of powers of attorney attested, the extra attestation fee,) being leviable in the case of each document.

§ i.e., four annas a mile by road, and one-and-a-half anna by rail, and actual passage-money by steamer.

(Memoranda, Attestation, Summons and Warrant Fees.)

	Rs.	a.	p.
XVIII.—For every copy of the memorandum to be sent under Sections 64, 65 and 66	0	8	0
XIX.—For the attestation of a power of attorney,			
if Special...	1	0	0
Do. do. if General...	2	0	0
XX.—Peons' fee for every summons	1	0	0
XXI.—For every warrant for seizure of person	2	0	0

Note 1.—In the case of a lease one whole year's rent, in addition to the amount of the fine or premium, if any, paid or payable in respect of such lease, will be deemed to be the value or consideration of such lease; and in the case of an annuity, or service-bond, the amount of annuity or remuneration payable for one whole year will be deemed to be the value or consideration of such bond.

Note 2.—If, in any such case, the amount of rent, annuity, or remuneration payable varies for different years, the registration fee will be calculated on the amount payable for the first year, if such amount be not less than the amount payable for any subsequent year. If the amount payable for the first year be less than the amount payable for any subsequent year, the registration fee will be calculated on the average of the amounts payable annually for the term for which the lease, annuity, or service-bond purports to have been executed.

Note 3.—If, in any such case the rent, annuity, or remuneration is payable partly in money and partly in kind, and the money value of the portion payable in kind is not expressed, the registration fee will be charged at twice the amount of the *ad-valorem* fee chargeable in respect of the amount payable in money. And, if the rent, annuity, or remuneration is payable entirely in kind, and the money value thereof is not expressed, a fixed registration fee of Rs. 2 will be charged.

Note 4.—If a patta or lease be given to a ryot, and the Kabulayat or counterpart of such patta or lease be brought for registration at the same time as the patta or lease, the registration fee chargeable in respect of the two documents shall not be greater than the fee which would have been charged on the patta or lease alone.—*Govt. Notif. No. 3567, May 10, 1883.*

Appendix T.

(Chapter XXV.)

The following are the rules according to which the cash allowances of religious establishments have been adjudicated, and are known as "the Amended Rules of 1842":—

(1) All allowances held under a specific and absolute declaration of the British Government, or of any competent officer acting under it, that they are to be continued hereditarily, or in perpetuity, are to be so continued.

Provision 1st.—Any question as to the competency of the officer to make such declaration or as to the extent of the declaration made, is to be determined by Government.

(2) Any allowance held under a sanad declaring it to be hereditary shall be so continued, according to the terms of the sanad.

Provision 1st.—Provided that the grant was either made or specifically recognized by authority competent to alienate Government revenue in perpetuity, the question of which recognition and competency is to be determined by Government.

Provision 2nd.—And that there be nothing in the conditions of the tenure which cannot be observed without a breach of the laws or of public decency.

Provision 3rd.—And that the grant was not afterwards revoked or disallowed, or an alteration of its terms ordered or recognised, by a competent authority.

(3) All allowances uninterruptedly held for sixty years before the introduction of the British Government, and then in the authorized possession of a grandson in male descent, or male heir of the body of such grandson of the original grantee, shall continue to be so held so long as there shall be in existence any male heirs of the body of the recipient at the introduction of the British Government, tracing his lineage from such recipient through male heirs only. For provisions affecting Rule (3) see below, Rule (4).

All allowances uninterruptedly held for sixty years before the introduction of the British Government, and then in the authorized possession of a son of the original grantee, are to be continued for three successions further than that of the recipient at the introduction of the British Government, that is, until the death of his last surviving great-grandson.

All allowances uninterruptedly held for fifty years before the introduction of the British Government, and then in the authorized possession of a son of the original grantee, are to be continued for two successions further than that of the recipient at the introduction of the British Government—that is, until the death of his last surviving grandson.

The above two rules do not preclude the discretion provided for by Rule (5).

(4) All allowances uninterruptedly held for forty years before the introduction of the British Government, and then in the authorized possession of a son or male heir of the body of a son of the original grantee, are to be continued for one succession further than that of the recipient at the introduction of the British Government—that is, until the death of his last surviving son.

Provision 1st.—The authorized possession contemplated by Rules (3) and (4) does not involve the necessity of proving any specific authority from, or recognition by, the Government or paramount power. The mere entry of the allowance as disbursed in the genuine accounts of the district officers (even in those not audited and passed by the Government of the time being) will be sufficient to bring it under the heads of “uninterrupted” and “authorized” so far as regards the purposes of this rule; provided only that there are no entries in the Government accounts which show that the payment of such allowances must have been unauthorized by the Government or paramount power.

Provision 2nd.—The introduction of the British Government is to be reckoned from the time the East India Company became the Government or paramount authority over each district in the territories ceded by or conquered from the Peishwa; therefore, whether khálsat maháls or surinjám, &c., held exclusive of ináma, watans, haks, &c., the introduction of the British Government will date from the close of that of the Peishwa. But in case of the lapse of an independent principality, or of a jághir more ancient than the Peishwa's Government, and over the ináma, haks, &c., in which he did not claim any authority, the introduction of the British Government should be reckoned only from the date at which the general management of these districts came into the hands of the Company; and if a question shall arise as to the date when the Company became the government over any district, or when the general management of it came into their hands, it shall be determined by Government.

(5) All claims for allowances in which the period of years necessary for each degree of prescriptive right may have been completed, while the number of successions may have occurred, are to be decided specially on their merits.

(6) Any allowance which is not continuable under the preceding rules is to be resumed on the demise of the person who was the recipient at the introduction of the present Government.

Provision 1st.—Life-enjoyment is to be accorded to actual recipients in all cases where no fraud or other reason be apparent to justify the withholding of the indulgence.—(G. R. No. 3096, July 29, 1869.)

Provision 2nd.—When an allowance is evidently held by fraud recently committed, it shall be at once resumed.

(7) All allowances for the support of mosques, temples, or similar institutions, of the permanent character of which institutions there can be no doubt, are to be continued permanently, even though their permanent continuance may not have been expressly provided for when they were granted.

Provisions 1st, 2nd and 3rd.—The same as the corresponding provisions of Rule (2) in those cases in which title-deeds or other records proving the circumstances of the original grant, or its specific recognition by competent authority, are forthcoming.

Provision 4th.—If there is no proof forthcoming whether an allowance coming under the provisions of this rule was granted, or recognized, by a competent authority, still, if it has been undisputedly enjoyed for a period of forty years before the introduction of the present Government, it shall be permanently continued; and enjoyment proved by the mere entry of the allowance as continued in genuine accounts of the district officers (even in those not passed by the Government of the time being) is to be considered sufficiently “uninterrupted” to give an allowance the benefit of this provision, if there be no entries in the Government accounts which show that it must have been unauthorized by them.

Provision 5th.—The peculiar advantages of this rule do not apply to allowances held by individuals in their own names for the performance of ceremonial worship, claims to which must be decided under the rules for personal claims.

Provision 6th.—When claims of the denomination coming under this rule are found to be supported by proof of original valid title and are proved void of sufficient prescriptive enjoyment, they are to be adjudicated according to Rule (6).

(8) All allowances held by an official tenure not involving service to the State, which tenure, it is evident from local usage, was meant to be permanent, and has been so considered heretofore, even though there be no sanads declaring it to be so—for instance, allowances which form the authorized emoluments of such permanent offices as those of Kázis, Grám Joshis, &c., and are not merely personal—are to be continued permanently.

Provisions 1st, 2nd, and 3rd.—The same as the corresponding provisions of Rule (7).

Provision 4th.—If there is no proof forthcoming to show whether or not an allowance coming under the provisions of this rule was granted, or even specifically recognized, by competent authority, still, if it has been authorizedly enjoyed as an official and not merely personal holding from the earliest period to which the forthcoming evidence does relate, it shall be continued permanently as official emolument, unless the claimant’s own statement renders this course improper.

Provision 5th.—The provisions of this rule are not to apply to allowances paid for service performed to the State, claims to which are to be disposed of according to the rules established for such allowances.

Provision 6th.—Mere length of enjoyment of an allowance by a watandár or official person is not of itself sufficient to entitle a claim to be brought under this rule.

Provision 7th.—If an allowance claimed under this rule be found incapable of permanent continuance under it, the claimant shall be allowed the advantages of any of the preceding rules which may be applicable.

(9) On the withdrawal of any allowance under any of the preceding rules, a moiety or other portion may be continued to the widows or the mothers of the last recipients during their lives in cases of proved poverty and destitution.

(10) These rules are not to be considered as necessarily applicable to badal musháhira allowances, or any others of an essentially temporary nature; nor to those of a political nature, as girás allowances, pensions, nemnuks in compensation for jághurs, &c., the titles and continuance of which shall be determined as heretofore, under such rules as Government may find it necessary to issue from time to time.

Appendix U.

(Chapter XXV.)

Value of a Life Annuity of One Rupee per annum.

Age.	Value.
Under 10	Rs. 13
10 to 20	12½
20 to 25	12
25 to 30	11½
30 to 35	11
35 to 40	10½
40 to 45	10
45 to 50	9½
50 to 55	9
55 to 60	8
60 to 65	7
65 to 70	6
above 70	5

—*Govt. Gazette, May 4, 1857.*

Appendix V.

EXAMINATIONS. (Chapter XXVII.)

Anglo-Vernacular Standard V. (modified), which qualifies for a First-Class Certificate.

Maximum
of Marks.

1st Head.—Mathematics—

- 40 (a)—Arithmetic complete.
30 (b)—Euclid, Book I.
30 (c)—Algebra, 4 Rules Integral.

2nd Head.—Vernacular—

- 50 (a)—A standard Vernacular prose author not previously read (about 300 pages) complete, and scholarly knowledge of Vernacular Grammar as in a larger text-book.
50 (b)—Written translation of ten lines from the book read into Vernacular. Composing a report on a given subject (current hand). Writing to be considered.

3rd Head.—History and Geography—

- 50 (a)—Universal History, and general review of History under previous standards, *i.e.*, History of the Province, History of India, and outline History of England.
50 (b)—Geography to illustrate the History. Use of the Globes. Outline Map of any country of Europe or Asia. Map-drawing of India, with latitude and longitude.

4th Head.—English—

- 40 (a)—Reading English Classics, 150 pages of Prose and 600 lines of Poetry—200 by heart, with explanation and parsing. Easy questions in Analysis of Sentences, as in Morell Part I., and Etymology.
30 (b)—Written translation of a passage from a newspaper. Specimens of writing, as in a fair note-book, to be shown.
30 (c)—Writing an English letter, private or official, or making an abstract in English of an easy story clearly read or told.

Vernacular Standard VI., which qualifies for a Second-Class Certificate.

Maximum
of Marks.

- 40 1st Head—(1)—Arithmetic complete.
- 30 (2)—Euclid, Book I.
- 30 (3)—Native Accounts.
- 100 2nd Head.—(a)—Reading whole of sixth Departmental Book with understanding of subject-matter. Declensions, Conjugations, and Syntax, as in a smaller grammar. Easy questions on Prosody and Etymology. Poetry (by heart) of Sixth Book to be understood and repeated.
- 50 (b)—Reading rough official papers in current hand with fair fluency. (The examiner to make allowance for bad writing.)
- 100 3rd Head.—Writing in current hand an abstract, or report, or letter on some story or incident read or told by the examiner.
- 75 4th Head.—(a)—Revision of the History of India complete, with some information about the system of government. Short Universal History.
- 75 (b)—In addition to the Geography of previous standards, General Geography, and Elements of Physical Geography, including explanation of terms used of Terrestrial Globe, such as Equator, Pole, Tropics, Latitude, Longitude; of Natural Phenomena, *e. g.*, Seasons, Night and Day, Eclipses, Tides, Climate, Rain, Dew, &c. An outline Map of India, with any Presidency, large Province, or Native State defined, or with mountains, large rivers, and towns marked as named by the examiner.

N.B.—The Inspector may allow, instead of half the reading-book, an equivalent portion of any standard Vernacular prose work of equal or greater difficulty to be read.

To pass for a certificate a candidate must obtain one-third of the marks assigned for each head, and one-fourth of the marks assigned for each sub-head of the standard under which he is examined.

Examination of young Civilians in Hindustáni.

[a] Translation *virá voce* into English, with reasonable premeditation but without assistance, from a fairly-written Hindustáni letter or petition.

[b] Written translation, without assistance, into Hindustáni from an ordinary English narrative, and from a letter or petition, or Government Order or Regulation.

[c] Translation *visá voce* into Hindustáni of a simple dialogue, or of questions and answers proposed by the Examiner.

[d] Conversation on ordinary subjects, including commercial, revenue, and magisterial matters, to test the candidate's capability of understanding and making himself understood in a conversation on such subjects.

[e] A knowledge of the grammar of the language to be tested by parsing, or by the candidate's answers to questions proposed by the examiner.

Examination of young Civilianſ in a vernacular language.

The candidate is to be required—

[a] To read a page of village or táluka accounts written in the vernacular and ordinary cursive character.

[b] To read off in the vernacular of the district, and explain *visá voce* in English, a deposition or other exhibit selected from a magisterial case, and a petition in the ordinary character.

[c] To render back into the vernacular from an English translation of an ordinary report by a native revenue officer. This must be rendered in a style sufficiently intelligible to enable a native to read it out as written. It must be free from material errors in grammar and spelling, and handwriting must be legible.

[d] To converse with two or three natives in such manner as to satisfy the Committee that he is able to understand, and make himself understood by, natives of various classes in ordinary conversation.

(1) *Departmental Examination—Lower Standard.*

[a] Papers and questions are to be given to ascertain the candidate's knowledge of the language of the district.

[b] Revenue and judicial questions are to be answered without books, except the text (without commentary) of Regulations and Acts and the printed Rules for administration of Survey Settlements, and any others allowed by the Central Committee. These questions will not involve difficult and rare points, or recollection of forms, dates, &c., but must test the candidate's general knowledge of the subjects of examination.

[c] The candidate must answer ordinary questions, showing a general acquaintance with the principles and system of táluka and village accounts. (Hope's Manual is the prescribed text-book.)

[d] To test the power of the candidate in dealing with conflicting arguments and evidence, a decided case which he has never before seen, from a Magistrate's record, of the nature of those which come before Assistants in charge of districts, is to be placed before him, the final proceeding being withdrawn, as also any English translations or summary. The papers may then be read

over to the candidate by a native officer, and the explanation of any difficult word or phrase asked for and given in the vernacular, the circumstance being on each occasion noted. The candidate may make notes as the record is read over. Finally, he must write out in English a summary of the evidence of each witness, and his decision upon the question or questions at issue, with a sufficient statement of the grounds on which it is based.

[e] The Indian Evidence Act (No. I. of 1872) is a subject, and questions in it must be answered without books.—(*Govt. Gazette*, June 6, 1872.)

(2) *Departmental Examination—Higher Standard.*

(See *Appendix A*, p. 839.)

[a] The candidate must show an unimpaired acquaintance with the vernacular of the district, the papers selected as tests being of a more difficult description than those in the former examination. The candidate's power of explaining himself clearly in the vernacular is to be tested by an argument of some difficulty, such as may occur in official business.

[b] Questions of law and practice are to be selected from the whole range of the duties of a Collector and Magistrate, and arranged in two classes: one comprehending important and leading points, in answering which no books shall be allowed; and the other comprehending less general and less common points, in answering which the assistance of books shall be allowed. (No guides, digests, or summaries, however, are to be used, but only the original laws, circular orders, and interpretations, with rules relative to different departments printed by authority.) The object of this class of questions is to test the candidate's capacity readily to find the law or practice in the less common points which arise in business. It is not to evoke subtlety or ingenuity, but merely to ascertain whether or not the acquisitions of the person examined are such as to enable him fitly to perform the important functions of a Magistrate and Collector.

[c] A Magisterial case is to be selected from those possessing enough of complexity to test the candidate's ability to master all ordinary difficulties, and especially to test his power of minute attention to, and just appreciation of, evidence, and his knowledge of one or two nice points connected with native custom. The course laid down in sub-para. [d] of the preceding paragraph should be adopted.

[d] The candidate is to be examined relative to revenue administration, and especially the principles of a Survey Settlement, and the rules laid down for the guidance of Revenue Offices in connection therewith.

[e] The candidate is to be tested in the Penal Code, Criminal Procedure Code, the Police Acts, Summary Settlement Acts, Revenue Survey Acts, Stamp and other Acts and Regulations commonly referred to in practice.

[f] The candidate is to be required to show his knowledge of the accounts of a collectorate, whether of a village, táluka, or the huzur, and to have a general acquaintance with the subjects treated of in Hope's Manual, and the Accountant General's Manual.

[g] He will also be examined in that part of Best's Law of Evidence which deals with general principles, and in the Indian Evidence Act and Indian Contract Act (Nos. I. and IX. of 1872), and the questions must be answered without books.—(*Government Gazette, June 6, 1872.*)

The extra paper on Judicial matters described in Rule X. will consist of questions on the following subjects:—

- The Civil Procedure Code.
- The Law of Limitations.
- The Law of Contracts.
- The Law of Evidence.

The marks obtained in answering this extra paper will be reckoned towards the Junior Civil Servant's passing the Departmental Examination, Higher Standard, provided the minimum in all other branches of examination has been duly attained.

Appendix A.

LOWER STANDARD.

1. Translation from English.....	165	} 250
2. Translation into English	85	
3. Reading and explaining Vernacular papers, and conversation, in cases of local examination according to report of Local Committee	150	
4. Judicial Questions	150	
5. Magisterial Case	50	
6. Revenue Questions	150	
7. Village and Táluka Accounts	150	
Aggregate Marks.. ...		900

HIGHER STANDARD.

1. Translation from English	125	} 200
2. Translation into English	75	
3. Reading and explaining Native papers and conversation, in cases of local examination, according to report of Local Committee	150	

4.	Judicial Questions, two papers	150
5.	Best's Law of Evidence	100
6.	Magisterial Case	50
7.	Revenue Questions, with Books	150
8.	Ditto without Books ...	150
9.	Accounts..... ..	175
10.	Revenue Survey and Settlement mat- ters..... ..	100
		<hr/>
	Aggregate marks:..... ..	1,225
	Add extra Judicial papers	150
		<hr/>
		1,375
		<hr/>

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