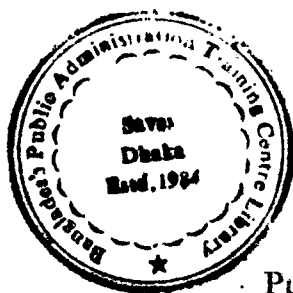


ADMINISTRATIVE REFORM



GOVERNMENT OF EAST PAKISTAN
BOARD OF REVENUE

The Government Estates Manual 1958



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Preface.

The end of the Permanent Settlement and the abolition of Zamindari will not only have far-reaching effects on the social and economic structure of East Pakistan, but have also confronted the administration with a colossal problem. The process of acquiring the interests of a vast multitude of Zamindars and the more numerous tenure-holders, etc., and bringing the actual cultivators into direct relationship with Government was from the beginning expected to be, to quote the Flood Commission, "a most formidable administrative undertaking, which will tax to the full all the resources of the Government," but the decision of the Government to acquire all rent-receiving interests on a certain date instead of having the process "carried out gradually over a term of years" has vastly increased the size and the complexity of the administrative task.

Naturally this has involved appointment of a large new staff, who, apart from the other training they get, will find a consolidated handbook of instructions very useful. On the other hand the organisational set-up has not yet taken a final shape. The simultaneous acquisition of all rent-receiving interests and the need for carrying out settlement operations all over the Province along with setting up of an agency for collection of Government dues, maintenance of village records and management of Government property, have necessitated some transitional arrangements, which will be terminated when position regarding the staff is easier. There will presumably be other changes and adjustments, when the new organisation is fully under way. Time is not, therefore, ripe for the publication of a Manual in anything like a final form, but this does not minimise the need for a handy book containing existing instructions for the guidance of the officers and staff working in various Revenue Offices. Accordingly this Manual which is purely a provisional one, is being issued to meet the present requirements.

This Manual has been prepared mainly on the basis of the Government Estates Manual, 1932, by Mr. S. A. Majid, Adviser to the Board of Revenue, and Mr. S. A. Salam, Special Officer. Chapter V on Accounts has been revised by Mr. L. Khabir, Controller of Accounts. These officers have tried to make it as accurate and up-to-date as possible, but they have done this work in addition to other duties, and there may be some omissions or slips. All suggestions for improvement of the Manual will be most welcome.

(ii)

This Manual was completed last year and sent to the Press, but in the meanwhile certain important questions, e.g., settlement of lands and policy regarding Sairat Mahals were taken up by the Government, and it was thought advisable to hold up the publication till decisions on these questions could be incorporated in the Manual. This has been done now, and an attempt has been made to make the publication as up-to-date as possible.

DACCA,
July, 1958.

S. M. HASAN, C.S.P. {
Member, Board of Revenue.

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CHAPTER I—INTRODUCTORY.

1. This Manual may be called "The Government Estates Manual". It deals with the principles, policy and procedure for the organisation, management, and collection of dues from the properties in land owned by the Government or acquired by them under the provisions of the East Bengal State Acquisition and Tenancy Act, 1950 (East Bengal Act No. XXVIII of 1951).

Meaning of the term "Government Estates".

2. The phrase "Government Estates" does not, however, include the "Waste Lands" of the Sundarbans. The Settlement of these areas which till recently were undeveloped, has been the subject of special rules, which are to be found in the Waste Lands Manual. After colonization and development, the management of these areas is conducted on the lines prescribed in this Manual.

3. The expression "Government Estates" is not generally used for lands belonging to other departments of Government though they are the property of Government. When such lands are relinquished by the department concerned to the Collector for management, they are formed into Government estates and as such come under the operation of these rules. Rules regarding the management of certain lands of this class, viz., roadside lands will be found in Chapter VII(D).

What are excluded from the term "Government Estates".

4. Now, after the introduction of the East Bengal State Acquisition and Tenancy Act, 1950, there cannot be any question of farming estates to private persons as Government cannot allow sub-infeudation in any form.

Government Estates cannot be farmed now.

CHAPTER II—ORGANISATION.

Organisation.

5. The whole Revenue Organisation in the district will be under the overall supervision of the Collector. But normally, the Collector finds his hands too full with a great variety of urgent problems to find sufficient time and energy to devote to revenue administration. The State Acquisition has thrown up a great volume of revenue work. Some of it—e.g. the work relating to payment of compensation and other dues to the ex-tenant-receivers—is of an unusual and temporary nature, but even the task of rapidly building up an official revenue organisation for vast areas previously handled by the Zamindars is not a small one. For this reason, there will be an Additional Collector of Revenue in each district. Subject to the overall supervision of the Collector and such general orders as Collector may issue, the Additional Collector will be responsible for revenue administration of the district and for disposal of office work in the revenue departments of Collectorate. He will tour extensively and supervise the work of the subordinate staff. The expression "Collector" will mean Deputy Commissioner in the district of Sylhet for the purpose of this Manual.

An additional Collector of Revenue for each district.

Revenue Deputy Collector to remain in-charge of the headquarters Revenue Office.

6. A Deputy Collector preferably with Settlement experience will be appointed as Revenue Deputy Collector in each district in lieu of the District Manager, who was formerly in charge of Acquired estates. Subject to Additional Collector's control he will be directly responsible for proper management and good collection of Government dues within the district. He will exercise general control over the staff subordinate to him. It is hoped that he will be able to relieve the Additional Collector of much of routine work, and it will be possible for the Additional Collector to concentrate on general supervision, important matters and problems created by the process of state acquisition and the creation of the new revenue organisation. The Additional Collector will personally deal with establishment matters and devote special attention to secure a clean and honest administration, and to stop all leakage of Government revenue.

Subdivisional Manager to remain in-charge of the Subdivisional Revenue Office.

7. In every subdivision, it is proposed to have a gazetted officer, preferably with Settlement experience. He will be responsible for good management, and collection of Government dues within the subdivision. Until officers of requisite seniority are available, the work in a subdivision will be looked after by the Subdivisional Manager, working under the general supervision of the Subdivisional Officer.

Revenue Circle Officer to remain in-charge of the Thana Revenue Circle Office.

8. In every thana, it is proposed to have a Revenue Circle Officer of sufficient seniority who will ensure that the work of the Tahsildars in his charge is up to the mark. He will be constantly on tour to see that the maintenance of records and collection of Government dues proceed satisfactorily. Until officials with requisite experience can be found for appointment as Revenue Circle Officers, it is proposed to appoint a Circle Inspector and a clerk in each thana. The Circle Inspector will be responsible for the supervision of the work of Tahsildars (both in respect of maintenance of records and collection of Government dues) but the functions which have to be performed by the Revenue Circle

Officers with regard to mutation and subdivision of holdings will be performed during the continuance of the Settlement operations by the Revenue Circle Officers working in the Settlement Department.

9. A Tahsil will normally comprise of two Unions according to area and number of tenancies, and will have an annual demand of about Rs.50,000. A union should not be divided between two Tahsils simply on the ground that the demand exceeds Rs.50,000. A complete union should be included in a Tahsil. The Tahsildar will be in charge of the Tahsil Kutchery and will be responsible for the collection and crediting of Government dues into the Treasury, for maintenance of records and punctual filing of the arrear demand notices. He will be assisted by one Assistant Tahsildar who will look to maintenance of records and registers and do such other work as is entrusted to him by the Tahsildar. There will also be a Jamadar (or a peon) and a Paik. During the busy season an Additional Assistant Tahsildar and another Paik will be posted in Tahsils situated away from the Treasury. The Jamadar and the Paiks will be part-time Government servants, and would normally belong to the areas in which they are required to serve.

Tahsildar to be in-charge of the Tahsil Office.

The duties of the Tahsildars and other officers of the Revenue Offices are given in the rules explaining the various registers and returns. For easy reference a table is given in Appendix I before the forms of registers showing the registers to be maintained in each class of office. Should there be any reason for deviation, the order of the Board of Revenue must be taken.

10. The Circle Inspector will conduct cent per cent. audit of all Tahsil offices and primary responsibility for maintaining proper accounts will be that of the Revenue Officers, but in order to exercise independent check and to provide machinery for giving expert advice to Revenue Officers a Superintendent of Accounts has been appointed in each district. He is assisted by a number of auditors, and apart from a percentage audit of Tahsil offices, and full audit of bigger offices and pre-audit of amounts payable to ex-rent receivers will act as a sort of Financial Adviser to the Additional Collector. Superintendent of Accounts will also assist in the training of the staff and will take other steps to ensure that accounts are properly maintained.

Superintendent of Accounts to act as Financial Adviser to the Additional Collector.

11. It is the duty of the Collector, Additional Collector, Revenue Deputy Collector and Subdivisional Officers to keep themselves informed as regards agricultural deterioration due to cattle disease, plant disease, want of drainage, the growth of noxious weeds, inundation by salt water, deposits of sand, etc. The possibility of remedial measures should be considered in consultation with expert officers of the departments concerned.

Collectors and other Officers to look to the general welfare of the rural population.

12. A note on the arrangement for work of the Revenue administration at different levels is given in Appendix XIX for guidance of the officers.

CHAPTER III—REGISTERS AND RETURNS.

13. This Chapter gives a detailed description of the registers that are to be maintained and of the returns which are to be submitted by the Officers engaged in revenue work. As no single officer is responsible for all the registers and returns prescribed, a statement is given in the beginning of Appendix I showing the registers and returns required to be maintained.

Registers.

Register I.

14. Register I is the Jamabandi Register or Rent Roll and contains the names of the tenants, their status, their rent and cesses and the area and the classification of the land they hold. It will contain no entries of miscellaneous demands, such as fisheries not borne in the Tauzi Roll or forest produce, etc., though these are recurring annual demands. Where no record-of-rights has been prepared, Register I will be kept in the E.P. Form No. 5463A, given in Appendix I, but where there is a record-of-rights, bound volume of the finally published khatians will form the Register I. In either case the interests will be entered and arranged mouza by mouza. So long as the compensation of an estate acquired under the East Bengal State Acquisition and Tenancy Act, 1950, is not fully computed and the Compensation Assessment Rolls are not finally published and the area does not come under the operation of Part V of the Act, the interests will be entered and arranged separately under different rent-receivers as ad-interim compensation will have to be paid to the rent-receivers under section 6 of the Act.

At the end of the rent roll there should be left sufficient blank pages for alterations and additional entries pending the next settlement, and for the same purpose when Register I consists of finally published khatians a sufficient number of blank forms similar to those used in the printed record should be supplied and bound with the volumes used in the collection offices. A certificate of the number of pages contained in the register must be given by a Gazetted Officer at the last page of the volume.

When Register I is in the old form, each page should bear the signature of the Officer making the settlement, and if it is rewritten under formal orders of the Collector it must be carefully compared by a Gazetted Officer or a Kanungo attached to the Collectorate or the Subdivisional Office in respect of every item, who will also sign every page and give a certificate that he has compared all the entries and they are correct.

No alteration or addition will be made in Register I, except on receipt of a written order and every alteration must be attested by a Gazetted Officer or a Kanungo attached to the Collectorate or in the Subdivisional Office.

The procedure for making alterations in the rent roll after its first preparation is prescribed in rule 75 *seq.*

With every register must be kept a map of the village prepared by the Settlement Department or of the area prepared by the local officers in the scale of 16" to the mile and also a

plot index showing the plots in serial, and against each plot the holding or khatian to which it appertains.

15. Register II is the Talabbaki or Tenants' ledger. It is maintained in E.P.F. No. 1059 given in Appendix I and will be arranged mauzawar. A separate page must be allotted to each tenancy.

Register II

The area, annual demand of rent and cesses, the tenant's name and residence, and any changes or alterations in these made after proper sanction must be filled in from Register I in the space provided at the top.

Reference to the orders sanctioning any of these changes should always be noted when the register is altered.

• The authority for remission of rent or cesses should be noted in column 3.

All payments on account of rent, cess and interest will be credited in Register II as soon after payment as possible and the Tahsildar will write in column 2 the rent receipt number, the money order number with date if the rent is sent by money order, or the chalan number with date if the rent is paid direct to a Treasury or Sub-Treasury.

It is not necessary or even desirable to open a new register every year. One page of the new form will probably last from 6 to 8 years. When it becomes necessary to rewrite the register, this should be done as far as possible, before the beginning of the year for which it is required for collection purposes.

16. Instructions for writing up Register II are given below:—

Instructions for writing up Register II.

- (i) The year to which the entries of the tenants' account relate must be written boldly across the page and the entries of that year should be written below it.
- (ii) All demands must be written in red ink including demands in arrears from previous years, the current annual demand, any advance payment made in the previous years, and any addition to the demand made during the course of the year. Interest is not to be entered until it is paid, so all entries of interest will be in black ink as payments.
- (iii) All payments and remissions must be entered in black ink.
- (iv) Payments in respect of arrears must be entered in the columns of the years to which they relate.
- (v) The total of these credit entries is to be struck only at the end of the year.
- (vi) If there is any balance at the end of the year, the amount should be entered in black ink in all the columns below the total of payments.
- (vii) Interest on arrears is to be calculated up to the date previous to the date of payment at the rate of 1 pie per rupee for each whole month vide Rule 116.

Register III.

17. Register III contains the collections of rent, cess and interest from tenants of the estates under the charge of the Tahsildar day by day in chronological order. It is maintained in E.P.F. No. 1062 given in Appendix I and a separate volume or a distinct portion of a volume should be kept for each rent-receiver of the kind mentioned in Rule 32. Details of all payments should be entered simultaneously in Registers II and III. Payments of which advice only is received by the Tahsildar will be entered in red ink after the direct payments. In column 28 the total cash receipts of each day will be entered in line with the last cash payment of the day. Payments made elsewhere will be excluded from the total. The progressive totals of columns 6 to 27, will be struck at the bottom of each page and carried forward to the top of the next page. In this way the collections up to date under each head can be ascertained at any time. Progressive totals of entries in column 28 will not be struck.

Register IV.

18. Register IV (E.P.F. No. 376, given in Appendix I), is the only cash book of each office. This register will be maintained in the standard form and all receipts and expenditure will be entered in it. It should be closed and balanced each day and the balance of each column should be verified with the balance of cash in hand and a certificate to that effect recorded in it under the signature of the officer responsible for the money. Details of the daily balance should also be shown on the margin of the page allotted to expenditure.

Columns 3 and 8 will show receipts and remittances respectively, into treasury of all collections on account of items entered in Registers III and VII. Only the daily totals from each of these two registers will be entered and not the separate payments of each tenant. Columns 5 and 10 will show transactions relating to all receipts and disbursements of money except those which are included in columns 3, 4, 8 and 9. Thus columns 5 and 10 will show, for example, the money received for disbursements of salary and travelling allowance of staff, advances for repairs, payments for works of improvements, etc. In columns 4, 5, 9 and 10 every item of receipt and expenditure should be entered separately and not the daily totals as in columns 3 and 8.

Register V.

19. Register V is the Treasury Pass Book and is kept in E.P.F. No. 1070 given in Appendix I.

Register VI.

20. Register VI is a register of miscellaneous demands of a recurring nature, e.g., leases of grazing rights, forest produce, fees for foreshore lands and jetties and miscellaneous demands which though not of a regularly recurring nature are not paid in one lump sum, e.g., salami for which instalments have been allowed. Leases of hats, ferries, or fisheries which are settled annually should also be entered.

This is a register for miscellaneous demands corresponding to Register II for tenancies. It is maintained in E.P.F. No. 1071 given in Appendix I, in separate volumes for different kind of demands, when this is necessary. A separate page should be allotted to each demand of a regularly recurring nature and a

balance should be struck at the end of each year below the total of collections.

No miscellaneous demands will be entered in Registers I, II or III.

21. Register VII is a register of all collections which are not the rent, cess or interest for tenancies entered in Register II. It includes the collections on account of demands of a more or less recurring nature which are entered in Register VI, as well as purely casual miscellaneous collections of the kinds described in the next paragraph. The register corresponds to Register III for tenancies and will be kept in E.P.F. No. 1071A given in Appendix I. All collections of a miscellaneous nature will be entered as they are received, and daily and progressive totals will be struck.

Register VII. -

• Casual miscellaneous collections include income from salami, grazing dues, fees for sale of fallen timber, paddy, sand, etc., but do not include interest or rents or cesses, which are entered in Register II. It will also include *hat* collections when kept under khas management. If separate registers are kept for the *hats*, only the daily totals will be shown.

Nature of miscellaneous collections.

22. Register VIII is a register of unoccupied lands and will be maintained in 4 parts: (1) for those unoccupied lands in which the public have rights and which therefore cannot be leased, e.g., roads, halots, drinking water tanks, embankments, wells, etc., (2) for plots available for settlement whether for cultivation or occupation or sairats, (3) for purchased, resumed or abandoned holdings and (4) for diluviated khas land.

Register VIII.

This register is to be maintained in E.P.F. No. 1072 given in Appendix I.

All the lands entered in the register must be personally inspected by the Tahsildar at regular intervals and the fact of such inspection noted in column 6 of the register. Inspecting officers should make a random check of at least 5 per cent. of the plots under category (2).

Encroachments can usually be detected from the 16" settlement map, but in special cases demarcation by clear boundary marks is desirable. When encroachment has been made on the lands of class (1) the Tahsildar should report the facts to the Revenue Circle Officer for necessary action against the trespasser to secure his removal or punishment by the criminal court. The Tahsildar should endeavour to secure the co-operation of the raiyats in preserving from contamination the source of the supply of drinking water and in maintaining grazing grounds intact. In cases when vacant lands of classes (2) and (3) are found to have been occupied, the Tahsildar will measure the encroached area, and submit proposals for settlement in the prescribed form under Rule 63 provided the person in occupation will make a suitable tenant and is eligible under the rules. If he is reported to be undesirable, steps should be taken to secure his eviction. In case of encroachment some penalty and back rent should be levied, even if it is proposed to settle the land with the person in occupation.

Purchased, resumed and abandoned holdings must be entered as soon as intimation of the purchase, resumption or abandonment of holdings is received. It is the duty of the Tahsildar to submit proposals for settlement of all such lands as soon as possible.

Annual enquiries should be made if the diluviated lands have reappeared and arrangement should be made for their resettlement when they so reappear.

Register IX.

23. Register IX is the register of mutations and is to be maintained in the form given in Appendix I (E.P.F. No. 1073). It will be kept in two parts: Part I will be used for mutation, cases of inheritance or subdivision of holdings when application for mutation is made to Revenue Circle Officer. Part II will be devoted to cases in which notices of transfer, gifts, etc., are received from Sub-registrars or courts.

Register X.

24. Register X of leases for a term of years is to be maintained in the form given in Appendix I (E.P.F. No. 1074). Its object is to ensure, that when a lease for a term is about to expire, timely action will be taken for re-settlement. On the execution of a lease, the necessary particulars will be entered simultaneously in the body of the register which is arranged by tenancies and in the choronological index which is arranged by the years of expiry of leases. A sufficient portion of the register and of the index should be set apart for the leases of each year. It will be the duty of the Subdivisional Manager at the beginning of a year to see that settlement cases are started in respect of all leases the term of which will expire during that year. This register is primarily meant for non-agricultural leases as the temporary lease of an agricultural land for the purpose of cultivation is not sanctioned by the provisions of the East Bengal State Acquisition and Tenancy Act, 1950 after coming into operation of Part V of the Act.

Register XA.

25. Register XA is to be maintained where necessary according to the instructions of the Board of Revenue issued in its Memo. No. 9205(15)-S.A./IV-1024/56, dated the 30th November 1956, which is reproduced in Appendix XIV.

Register XI.

26. Register XI is a register of remissions and abatements sanctioned. It will be kept in the form given in Appendix I (E.P.F. No. 1067A), separate pages being allotted to each estate. It will be maintained only in the District Office. Remissions and abatements, as soon as sanctioned, will be entered in the Register and progressive totals will be struck at the foot of each page.

Recommendations for remission and abatement will be made by the Tahsildar as soon as occasion arises, at least 10 per cent. being checked by the Revenue Circle Officer. When numerous recommendations have to be made at one time, as for instance, on account of diluvion, a form similar to Register XI will be used, the reason for the recommendation being noted at the foot of the page. When remission or abatement is required only in respect of isolated interests, the form in Appendix III (E.P.F. No. 1067) will be used. When recommendations are made in

the form of Register XI and the Collector does not accept them—he will merely write “refused” across column 23. When orders have been passed by the Collector, the recommendation statements will be returned to the Tahsildar, who will correct the record in accordance with the orders, intimating the fact of correction to the Collector, and will place the statement in a guard file according to (a) estate (b) year and date of receipt. The alteration will be attested by the Revenue Circle Officer.

No abatement can be sanctioned with retrospective effect. Abatements can only be given effect to and from the end of the year in which orders are passed when they will be entered in the Tenants' Ledger. The amount of rent due which has been reduced for the current and previous years must be treated as remission and entered in the remission statement.

• In making remissions or abatements no notice need ordinarily be taken of kists. All changes in the rent will be treated as reductions or increases of the annual rent, taking effect from the beginning of one or other agricultural year.

27. Recommendations for remissions and abatements will be made as soon as a tenancy is abandoned or purchased. On receipt of the orders sanctioning abatement in such cases, the tenancy will be removed from Registers I and II and noted in Register VIII (Part III).

28. (i) The Collector has power to sanction abatement and remission up to Rs.1,500 in a year, without reporting the fact to any higher authority; but he will report to Commissioner all amounts of abatement or remission in excess of Rs.1,500 sanctioned by him. The report will be submitted at the time when he sanctions such abatement or remission. He shall not sanction abatement or remission in excess of Rs.5,000 in a year without previous sanction of the Commissioner.

Power to sanction abatement and remission.

(ii) The Commissioner shall report to the Board any amount of rent abated or remitted in excess of Rs.5,000 in a year in any one district at the time he sanctions such abatement or remission with an explanation of the cause.

(iii) The Collector may sanction abatement or remission upto Rs.1,500 of cesses in a year, without reporting to any higher authority. If he sanctions remission or abatement in excess of Rs.1,500 in any case which does not fall under rule 133 at page 102 of the Bengal Cess Manual, 1939, he shall report the fact to the Commissioner with reasons for information and such action as he may think necessary.

29. Register XII is a register of proposals for settlement. It will be maintained in the form given in Appendix I (E.P.F. No. 1056). All proposals for settlement will be entered whether they are for khas lands, purchased, resumed or abandoned holdings, for expired leases of hats, fisheries or foreshore lands, etc.

Register XII.

For each settlement case, a separate case record will be opened. No form is prescribed for the Tahsildar's report recommending settlement, but all the information required in the register must be contained in the report.

Register XIII.

30. Register XIII is Collectorate Register 8; page 15 of Register and Return Manual, 1919, and will be maintained in the offices of the Revenue Deputy Collector, Subdivisional Manager and Revenue Circle Officers for all petitions received for which no other specific register is provided. It will not be used for settlement proposals submitted by the Tahsildars, etc to headquarters.

Measures for preventing cases from being lost sight of.

31. The practice of sending petitions or other papers for local enquiry or report to Tahsildars, Circle Inspectors or other Officers without taking proper measures to prevent the case from being lost sight of is to be avoided. When such reports are called for, a returnable date should always be fixed and an order sheet prepared. A copy of the order sheet should be retained in the district or subdivisional office in a guard file or, where such cases are numerous, they should be entered in Register XIV as given in Appendix I (E.P.F. No. 1152A).

Register XIV.**Register XVII.**

32. Register XVII Treasury Challan Register will be kept in the form given in Appendix I having separate columns for Rent, Road and Public Works Cess, Education Cess, Miscellaneous Collection and interest thereon. According to Board's Memo. No. 10211(16)-S.A./III-172/56, dated the 22nd December, 1956 which is reproduced in Appendix XV independent touzi number to all Government properties in each Union should be assigned and credit of collections will be made on the basis of new touzi numbers allotted to different Unions. Though the Tahsildars may credit their collections under the new touzis, they will have to continue to maintain separate accounts for the properties acquired before 2nd April, 1956 for which Compensation Assessment Rolls have not yet been finally published, till the 1st day of the year following the year of such publication.

This register will be maintained in the office of the Collector. There may be a separate volume for each Thana. Different touzis should be arranged according to Tahsils. When a challan is received from the Treasury, necessary postings should be made in the separate space allotted for each touzi. Progressive totals will be made for each touzi and monthly totals struck. From this register it will be possible to find out what the total credit is in any particular month in respect of a Tahsil or Thana or Sub-division. The figures thus obtained may be compared with those entered in the monthly collection statements in order to see that the amount collected is being properly credited to the Treasury.

33. Register 40 (register of alterations of the demand of existing estates) in E.P.F. No. 1113 given in Appendix I will be maintained in all offices, for its respective jurisdiction.

As soon as any alteration is made in the demand whether by abatement, by settlement or re-settlement, entry of the fact will be noted in this register and the net result of all changes in the revenue and area of each estate will be entered in tauzi roll only once at the end of the year.

N.B.—Separate parts of Register 40 should be kept for each Tahsil. The net increase or decrease in the demand of each Tauzi can then be seen at a glance at the end of the year and

comparison with Return I will be easy. Usually the increases are the totals of new settlements and can be obtained from Register XII. Similarly decreases are the totals of abatements and can be got from Register XI. Increases of cesses due to revaluation and progressive enhancements have also to be entered.

34. Return No. 1 should furnish a summary audit of the accounts of estates under Government management and must be carefully prepared and checked. It should reach the Collector by the 15th July of each year for the 12 months ending 31st March. E.P.F. No. 1068 given in Appendix II is to be used for the purpose. Separate figures are to be submitted for each Touzi. The demands, collections, remissions and balances of revenue and cesses are shown in this return.

Return I.

The annual demand will be taken from the previous year's return subject to the net alternations during the year as shown in Register 40. Arrear demand and advances will be taken from last year's return, while the current demand will be the annual demand minus advance payments for the year in question.* Collections will be entered up from Register III and remissions from the totals of remissions sanctioned in Register XI. The balances will be obtained by subtracting of collections and remissions from the demand.

Miscellaneous collections will be shown in Columns 22 to 25.

On completion of the return, comparison of the balances (columns 18-21) will be made with Return III (column 16) which is prepared from Register II and all discrepancies will be reconciled.

One copy of the return will be kept by the Tahsildar and one sent to the Revenue Circle Officer where the returns will be compared with last year's Return No. I and the current Return No. III as well as with Registers 40, XI and XII. Finally the return will be submitted to the Revenue Deputy Collector for comparison with collections as per Register XVII of challans and with Treasury.

The miscellaneous collections will be checked against treasury figures and Register VII.

*It is the intention of the Board that Compilation statements as prescribed by Revenue Circular No. 4 of December 1927 should not be used for the preparation of Return I except as a check once in 5 years. They may be necessary for a particular Touzi or Tahsil in any year if discrepancies occur which cannot be otherwise reconciled.

The only difficulty that may arise from not having compilation statements tenancy by tenancy as the basis of Return I is that of dividing up the advance shown in column 21 of last year's Return between columns 4 and 5 of the new Return. The amount shown in column 21 may be less than the current demand, but may be made up of advances in connection with individual tenancies which exceed the current rent. The amount shown in column 5 should be total of these excesses. Any advance less than the current rent should be shown in column 4.

In order to make this distribution the Tahsildars when going through the tenancies in Register II to prepare Return III should note in the margin the amount of advance of any tenancy which is in excess of the amount required to meet the current demand. The total of these items can then be struck and deducted from the total of column 21 of the last year's return and entered in column 3. The balance will be entered in column 4.

One copy of the Return No. I should be submitted by the Collector to the Board through the Commissioner after it is checked and certified by the Revenue Deputy Collector and the Treasury Officer with explanation for discrepancies, if any, so as to reach the Board by the 31st August each year.

Return II.

35. In Return No. II in the form given in Appendix II are entered all the collections which are entered in Register III and in Register VII, both those collections of which the Tahsildar receives advices as well as direct payments to him. The period for which the return is to be submitted will be fixed by the Collector. The figures should not be submitted for each estate separately, except under special orders of the Collector.

Defaulter.

36. As soon as possible after the close of the year, the Tahsildar will submit a list of defaulters in E.P.F. No. 1069 given in Appendix II. This is return No. III. A defaulter for the purpose of this rule is a person who has not paid his dues before 31st March. If any defaulter has paid up his dues after the close of the year a note to that effect will be made in column 23, but the defaulter's name and arrears will appear in the return. The return will be scrutinised by the Revenue Circle Officer. He will after such enquiry as may be necessary pass orders in what cases certificates are to be issued. He should certify to the Collector through the Revenue Deputy Collector that this has been done before July 1.

Certificates.

The Tahsildar will be responsible for filing the certificates in time and keeping Register 9 of certificates. It is essential that batches of certificates should reach the Certificate Officer in May. Orders may be passed for certificates against habitual defaulters by the Revenue Circle Officer before the close of the year and sent in the first week of April if the arrears have not been paid by that time.

It has been the practice for the Tahsildar to submit two copies of Return III. He should keep a rough office copy and submit one fair copy. This can be kept in the superior office dealing with the certificates until all the certificates have been signed and their numbers noted in column 23. Then it can be returned to the Tahsildar as a record of the amounts which are under certificate. A note of the total of the return can be kept in the Return file of the superior office. If there is a likelihood of much delay in returning the Return III to the Tahsildar, some other system must be adopted for keeping him informed about the cases in which certificates have been filed.

Rent Receipts.

37. The rent receipts in the form given in Appendix III are to be supplied by the Press and Forms Department, East Pakistan. They are in duplicate for use with carbon paper. In order that no two receipts with their counterparts be alike, the receipts and their counterparts which are printed in one year are given one serial number for the whole province and a distinguishing letter for the year of printing is entered on each receipt.

When the receipt books are received in the Forms Department of the Collector from the Forms Manager, the number of receipts in each book should be counted and entered on the cover and stamped with his seal. The entry on the cover should be signed by a Gazetted Officer. The books will then be entered in Register 71 and issued on requisition to the Revenue Circle Officers who will keep Register 94 and issue to the Tahsildars according to necessity.

On receipt of the books, the Tahsildar will recheck and report any discrepancy and at the close of each year will return all used books and give a certificate specifying the number of the unused or partially used books remaining in his hands.

38. At the headquarters of each district the Revenue Deputy Collector will maintain a complete list of Tausis showing the area, revenue and cesses. The list of estates will be distributed according to the Revenue Circles and Tahsils.

List of Estates.

At each Subdivisional Manager's Office, Circle Office and Tahsil Office a complete list of Tausis within its jurisdiction will be maintained, which will show the names of persons responsible for the collection work in respect of these interests.

39. 16" maps of all the mouzas within the Circle or Tahsil should be kept at each Circle Office and Tahsil Office but ordinarily they are not required at the supervising offices. Thana maps and 4" maps illustrating the position of mouzas and tahsils should be kept in all offices.

16" Mauza Maps.

Thana Maps.

In districts where they are available, copies of the Vandyked 2" maps showing traverse stations and other boundary marks together with extracts from the boundary marks register prepared by the Settlement Department should also be kept, vide Rules in Chapter III, Part IV of the Survey and Settlement Manual, 1935.

**2" Vandyked Maps.
Boundary Mark Register.**

40. At the Sadar Office in districts where there is much alluvion and diluvion a copy of the 4" map will be kept on which any material change in the course of the river will be noted after proper inquiries. The year of the time should be shown with the initial and date of the enquiring officer.

4" Maps.

41. Rules in Chapter III, Part IV of the Survey and Settlement Manual, 1935, deal with the inspection of boundary marks and their replacement when necessary. It is the duty of the Survey staff to inspect all these marks at least once a year and it is most important that the Circle Officers should give their personal attention to teaching the villagers the importance of preserving the boundary mark and that when occasions arise they should apply to the Collector to use the powers which the Survey Act gives him.

Boundary Marks Inspection of Boundary Marks.

42. Register 26—Inspection book is to be kept in all offices. At every Tahsil office shall be maintained an inspection book in which all executive officers visiting the Tahsil shall enter

Register 26.

their remarks about the condition of crop, state of collection, general condition of people and other matters.

The important points in the Inspection Notes of Members of the Board, Commissioners, Heads of Departments, and District Officers in respect not only of the particular office but of other similar offices should be summarised and recorded on half margin in this Register; the other half of the page should be reserved for noting the measures taken to carry out the orders passed.

The inspection notes themselves must be kept in guard files and should not be reproduced in toto in this register.

Guard Files.

43. In all offices guard files will be maintained for all advices and orders apart from those in case records. Separate guard file will be maintained for advices or chalans regarding alterations of the rent roll—payment of rent at headquarters, remissions and abatements and certificates or realisations on account of certificates. The headquarters office must take care that an acknowledgment of each advice is received from the Tahsildar.

Village Note Book

44. All Gazetted Officers and all Revenue Circle Officers should keep a village note book for entry of matters of interest regarding individual villages, proposed improvements and the economic condition of the raiyats. The villages regarding which entries are made should be arranged Tahsilwar. When the Officer makes over charge of his duties the note book will be made over to his successor.

The certificate procedure.

45. The ordinary legal process for the realisation of rent and cesses is the certificate procedure under the Bengal Public Demands Recovery Act, 1913.

Ordinarily certificate procedure to be used with discrimination.

46. Certificate procedure should not be resorted to as a matter of course, but should be used with discrimination. When certificates have been issued notices should be promptly served, vide instructions 10 and 11 of Certificate Manual, 1955, page 73. Tahsildars are expected to collect the bulk of rent amicably. Every reasonable allowance should be given for payment but if default is unreasonable no hesitation should be made in using effectively the coercive measure provided by the law.

When collection of rent to be pressed.

47. The demand for rent should be pressed in the seasons during which the raiyats have money to pay and due consideration must be shown in bad seasons. To allow arrears to accumulate through negligence relying on the efficiency of the certificate procedure is bad management of which the Board will take serious notice. It is essential that arrear lists should be dealt with promptly after the close of the year. Care should be taken that holdings of raiyats are not put up to sale during unsuitable seasons of the year when postponement of extreme measures till after the principal harvest would enable them to pay their arrears.

Certificate should not ordinarily be issued for smaller dues and a post card notice should invariably be sent to the defaulting tenants before certificates are actually filed.

CHAPTER IV—MAINTENANCE OF RECORDS.

48. This chapter deals with settlements and maintenance of records under the following three heads.

- (i) Initial settlements.
- (ii) Resettlements.
- (iii) System of ascertaining changes and maintenance of records.

49. The Rent Roll is maintained in the form of Register I described in Rule 12 and gives a complete description of all tenancies under each Touzi. Unless there are special orders to the contrary, one copy together with a plot index and 16" map will be kept at the Tahsil Office and another at the Circle Office.

Rent Roll or Register I.

Initial Settlements.

50. The initial settlement of all khas lands is the duty of the Collector, whether these lands be isolated fields which have always been waste or appertain to purchased or abandoned tenancies or to new chars, the property of Government and lands coming under direct management of the Government being in excess of the lands retained by persons in their khas possession under section 20 of the East Bengal State Acquisition and Tenancy Act of 1950. The new chars may be accretions to existing lands or may be entirely new formations. The tenants may have right to the newly formed lands added to their tenancies under section 87 of the East Bengal State Acquisition and Tenancy Act, 1950 subject to the limitation imposed by section 90 of the Act where Part V of that Act has come into force or under section 86A of the Bengal Tenancy Act, 1885, or section 101 of the Sylhet Tenancy Act, 1936, as the case may be.

Collector's duty to make initial settlement in Government Estates.

The Revenue Deputy Collectors are empowered to make initial settlement of single plots of khas land and of purchased or abandoned tenancies, other than urban lands, up to a rental demand of Rs.100 in a single case (Government Order No.21771L.R., dated the 8th December 1937).

Revenue Deputy Collectors are empowered to make initial settlements in some cases.

51. All lands and holdings available for settlement are entered in Register VIII. As soon as a settlement has been completed the new tenancy must at once be entered in Register I, either by changing the entries in the existing record or by opening new khatians.

Lands available for settlement to be entered in Register VIII.

52. Settlements of new chars must be taken up at the beginning of each cold weather and the Revenue Deputy Collector should prepare a programme of work to be undertaken before the end of May.

When settlement of new chars to be taken up.

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Attachment of Char lands. 53. Special attention should be paid to the rules framed by the Revenue Department for the attachment of char lands under Act V of 1920. The prompt application of the provisions of that Act will prevent many criminal proceedings.

Equitable distribution of lands to bonafide cultivators. 54. Equitable distribution of land amongst the *bona fide* cultivators is one of the main purposes for acquisition of all rent-receiving interests. The chief restrictions on settlement of land imposed by Section 76 of the State Acquisition Act are; (1) settlement should not be made with any one who is not a *bona fide* cultivator; (2) settlement should not be made with any person unless he is a person to whom transfer of land can be made under Section 90 of the said Act.

The foregoing provisions of the Act will be enforced vigorously. Except under the special orders of the Board of Revenue, the Collectors and Revenue Deputy Collectors empowered to make settlement of land should not settle agricultural lands with non-cultivators or with persons who have already more than five acres of cultivable lands. If in any case, limit of transfer prescribed by Section 90 of the Act is proposed to be exceeded under the proviso to that Section, sanction of the Board should be sought for.

Settlement and re-settlement cases to be entered in Register XII and leases for periods in Register X. 55. All cases for settlement and resettlement by the Collector, must be entered in Register XII. All leases for a period must be noted in Register X. It is sufficient when there are numerous holdings settled at the same time for the same period, if they are included in one serial of the Register.

Powers to confirm summary settlements. 56. Collectors are empowered to confirm summary settlements of land, revenue of which does not exceed Rs.500. Commissioners are empowered to confirm settlements of land with a revenue not exceeding Rs.10,000.

Accurate Maps. 57. The first essential of every proceeding for settlement is an accurate map.

58. When there is a district settlement map and the lands have not changed or diluviated since the district settlement operations, a reference to the plot number in the 16" or settlement map should be sufficient in the Collector's settlement proceedings. In cases when whole plots are not being settled it will probably be sufficient to mark or alter the settlement map, and to place a trace of the correction in the record of the settlement case.

Preparation of Maps of char lands part of which is reformation of diluviated mahals. 59. In char areas where part of the land being dealt with may be reformation of a previously diluviated tenancy, an up-to-date map must be prepared showing the lines of previous surveys in different inks. In the entire province of East Pakistan except Sylhet and Chittagong Hill Tracts, the district settlements have been made and the maps of all the areas are available in the respective Collectorates. An officer should take a trace of the sheet in which the accretion has occurred to the spot and

locate it on the trace copy of the previous maps. If necessary, a detailed survey can be made. The lines of previous surveys can then be copied from the previous maps and shown on the present maps.

All cases involving any difficulty should be referred to the Director of Surveys for advice. As much information as possible should be sent of the area involved and the distance from fixed points in villages, which have not suffered from erosion. The Director of Surveys will decide whether the work should be done by the Collectorate staff or by an expert from his office.

Difficult cases to be referred to Director of Surveys.

60. When the area to be dealt with consists of minor accretions to plots which can be easily identified on an existing large scale map, no further survey on the ground may be necessary. When a survey is necessary it should be based on theodolite traverse whenever possible and should be connected with fixed points from two or three different directions of the compass.

Minor accretions.

Theodolite survey and fixed points.

61. Lands reformed on the site of a holding lost by diluvion are to be restored to the former occupants or their successors-in-interest in accordance with the provisions of law.

Rights of tenants to lands which are reformation in situ.

62. After preparation of the map, settlement will be made of the area available for settlement. In all cases, the Collector must state the nature of the settlement made and the status of the tenancy created.

Settlement to be made after maps are prepared.

63. (1) According to Government Memo. No. 12965-L.R., dated the 12th August 1957, the following principles should be followed in the matter of settlement of agricultural lands at the disposal of the Government—

Principles regarding settlement of lands.

(i) Pending the wholesale reassessment of rents on the basis of the productivity of the soil, rents shall be fixed on the basis of the rates of rents generally paid by occupancy raiyats for lands of a similar description and with similar advantages in the same village or in the neighbouring villages.

(ii) The rate of premium shall be five to ten times the annual rent fixed under clause (i) above, the Collector being given the discretion to fix the exact rate within those limits in any case having regard to the quality of land and the quantum of rent. No fixed minimum for the premium should be insisted upon in the cases of the tenants of diluviated lands when the lands to be settled are newly formed chars.

(iii) Lands shall be settled only with a *bona fide* cultivator or a member of a family of a *bona fide* cultivator who will cultivate the lands himself or get them cultivated by the members of his own family.

(iv) If a person eligible for settlement under clause (iii) is a tenant of diluviated lands having less than 3 acres of land for his whole family, he will take precedence over others.

(v) A person, who has the requisite qualification under clause (iii) above and who retires or is discharged after a long or meritorious active service in the Pakistani forces and has less than 3 acres of land for his whole family, will receive preference over any other applicant except an applicant who is qualified under clause (iv) above, but if he was also the tenant of land which has diluviated, he will rank above all other applicants.

(vi) The next in the order of priority will be the other persons including refugees who are eligible under clause (iii) but not under clauses (iv) and (v) and have each less than 3 acres of land for the whole family and the ex-rent-receivers who have not had any land which they could retain under section 20 of the State Acquisition Act.

(vii) The last in the order of priority will be the other persons eligible under clause (iii).

(viii) In deserving cases, the premium may be realised in annual instalments not exceeding ten.

(ix) No premium shall be realised from the persons for re-settlement of the Khas lands with them in their tenures in which their interests have been annulled under the Sales Law, but such lands shall be subject to payment of rents at the ordinary rates proposed in clause (i). The quantity of land to be settled under this clause shall, in no circumstances, exceed one hundred bighas.

(x) In cases other than those coming under clause (ix), only such quantity of land should be settled with a person as, together with the land he and his family members have already got, does not exceed the area of an economic holding varying from 3 to 5 acres per family depending on the fertility of land.

(2) As regards the introduction of the system of collective farming in compact blocks of land which are at the disposal of Government and are of convenient sizes, it has been decided by Government that a Province-wide survey for finding out blocks of such land suitable for collective farming should be completed and the result reported to Government. Pending the finalisation of the scheme of collective farming in respect of any block of land suitable for the purpose, such lands should be let out on Tebhaga Barga system according to instructions contained in Board's Memo. No. 9205(16)-S.A./IV-1024/56; dated the 30th November 1956 and Board's Circular No. 67-S.A./IV-1024/56, dated the 3rd January 1957 which are reproduced in Appendix XIV. Lands which are not suitable for collective farming should be settled in raiyati rights with individuals according to the principles laid down in para. (1) above.

Procedure for
settlement of
land.

(3) The procedure in carrying out the above principles for settlement of land has been prescribed by the Board of Revenue in its Memo. No. 2983(40)G.E., dated the 16th September 1957 in the following manner.

(a) The general order puts an end to the ban on settlement of khas lands contemplated in Board's order No. 7641(16)-G.E., dated the 15th October 1955 except in regard to lands comprised within the development areas of Dacca and Chittagong as defined

in Communication and Buildings Department notification No. 1433-T.P., dated the 16th May, 1953. Land in the development areas shall be settled only after consulting the Board of Revenue, which will consult the Town Planning Committee or the Dacca Improvement Trust in the case of Dacca or Chittagong Town Planning Sub-Committee which must be consulted by the Collector of Chittagong before submission of proposals to the Board.

(b) The Collectors should immediately arrange to carry out a survey of compact blocks of 100 acres or more of Government land and report the result with maps and other particulars within two months at the latest. Such lands shall not be settled except on Barga and shall be reserved for introduction of Co-operative or Collective Farming.

(c) Lands other than those mentioned in para. (b) above may be settled to individuals by authorities competent to make settlement under existing rules laid down in this Manual after discussing the subject generally at the next meeting of the Advisory Committee wherever it has been constituted, but the settlement of such lands in deserving cases should not be held up if the Advisory Committee has not been notified by Government in any district.

(d) Settlement of land in excess of an economic holding for the purpose of large-scale farming by mechanised cultivation or for the purpose of cultivation of Tea or Sugarcane or for cocoanut or rubber plantation or for dairy farming or for any other purpose either in favour of a Co-operative Society or a Company established for promotion of these objects or in favour of any person or of a group of persons whether constituted into a society or not, for the aforesaid purposes, shall not be made except with prior sanction of the Board of Revenue.

(e) The Collectors should keep a special watch that the operation does not become an occasion for corruption and malpractices by subordinate staff.

64. When making new settlements or revising settlements, kist days convenient to the tenants should be fixed. In the case of raiyati holdings in Government estates, it is the policy of the Board to ignore kists and to treat all rents as annual rents payable on or before the 31st March of each year. Unless kists are fixed, the rents will be payable in instalments as provided in the law applicable in the area. For the sake of convenience, however, it is better to fix kists in all cases.

Kists—Instalments of payment of rent.

65. Except in the cases covered by rules relating to the recognition of encroachment, the selected tenants should not be introduced in the lands till they have agreed to the rent in writing or by thumb impression, have paid salami according to

When tenants are to be introduced on the land under settlement.

rules and executed kabuliyats, when kabuliyats are necessary. When the tenants are introduced on the land, the plots which have been settled with them will be demarcated free of charges.

Bargadari system.

66. In initial settlements of large areas, provisions should be made, whenever possible, for tanks, wells, grazing lands, and for the dwelling sites of the settlers on suitable lands. It is never advisable to settle out the whole area. A few plots should always be kept in reserve.

The bargadari system (*vide* Appendix VII) may be employed, when suitable, but in many districts the practice is to create long narrow fields so that diluvion or alluvion will affect all the villagers simultaneously. The local practice should be followed, provision being made for the dwelling sites, roads, etc., as above.

No new char should be settled unless necessary reservation of beds of khals and sites for drainage channels is made and the land is quite fit for cultivation. As the construction of embankments causes rapid deterioration of the soil, no embankments shall be constructed without consulting the Irrigation Department. Unauthorised embankments must be prohibited in strong terms.

No settlement to be made up-to the water's edge. A strip is to be left.

67. In the case of an initial settlement no settlement should be made up to the water's edge. A strip of land must invariably be left unsettled so that the tenants may not be able to claim later accretions as increments to their holdings.

Rate of Salami.

68. For the first settlement, Salami should always be charged according to rule 60.

Grazing settlement of land not fit for cultivation.

69. Where a char is not fit for cultivation a short-term grazing lease of the land should be granted. It conveys no raiyati rights at all as it is merely a license either to graze cattle or to cut and carry away grass that grows spontaneously on the land. An agreement should be taken in the prescribed form given in Appendix IV.

Co-operation necessary between Collectorate and settlement staff.

70. During revisional settlements, the Settlement and the Collectorate staff should work in the closest co-operation as it is essential to secure accurate records and maps.

Settlement maps should be jointly compared by the Tahsildar and settlement Kanungos.

71. After bujharat of any mauza, the Collector should arrange for the Tahsildar and the Settlement Kanungo to meet and they will jointly compare the settlement map and records with the map and recods of the Tahsil Office. Any discrepancies will be noted in the following form.

Serial No.	Plot No.	Khatian No.	Holding No.	Nature of discrepancy.	Remarks.
1	2	3	4	5	6

This form can be utilised for discrepancies in the map as well as discrepancies in the records.

72. At attestation the Revenue Officer will enquire into all the discrepancies and note action taken in column 6. On completion he will send the form to the Revenue Deputy Collector or Subdivisional Manager who will investigate each unreconciled discrepancy, and if necessary, authorise the filing of objections under section 19(1) of the East Bengal State Acquisition and Tenancy Act, 1950.

73. On receipt of the records after final publication, the Subdivisional Manager or Revenue Circle Officer should cause them to be further scrutinised as these records become Register I, and Register II should be rewritten in accordance with the finally published khatians. When after comparison the Revenue Deputy Collector wishes to retain any entry in the previous records which differs from record-of-rights he should take action under sections 49, 50, 51 or 53 of the East Bengal State Acquisition and Tenancy Act, 1950. Subject to the order issued under that section, the record-of-rights must be accepted as correct; any alteration, apart from such changes as are necessary in the ordinary course of maintenance of the record, is illegal.

After final publication of record of rights further scrutiny to be made by the Revenue Deputy Collector.

74. During revisional operations, attempts should be made to bring the records into line with facts of possession by recognising subdivision and securing the amalgamation of holdings, and by allowing exchange of plots to create fields of reasonable size. The Settlement staff should submit proposals to effect such changes. These the Revenue Deputy Collector should not reject unless the tenants object. Notices of all changes in the names of the tenants whether by succession or unrecognised transfer should also be brought to the notice of the Revenue Deputy Collector for his orders.

Creation of holdings of reasonable size during resettlement.

System of Ascertaining Changes and Maintenance of Records.

75. Apart from alterations made in the record in course of revisional settlement operation, all changes will be made in Register I to keep it up-to-date on account of:—

Change in records.

- (1) Mutation of names owing to transfer or inheritance.
- (2) Subdivision and amalgamation of holdings.
- (3) New settlement of unoccupied or additional lands or of purchased holdings.
- (4) Abatement of rent whether on account of diluvion, land acquisition, or abandonment.

Notice of transfer should be utilised to correct records.

76. The provisions of the laws for the transfer of raiyati holdings and for the service of notices describing the interest sold, the price paid and the transfer fee, if any for non-agricultural lands should be utilised to their full advantage for maintaining the record up-to-date. There is no reason why as often happened in the past, the records should not accurately represent the actual facts of possession.

77. In districts notified under section 49A of the Bengal Tenancy Act, or to be notified under section 97 of the East Bengal State Acquisition and Tenancy Act when Part V of the latter Act comes into force. The provisions regarding restrictions on alienation of land by aborigines will apply. In these districts the holdings of aborigines cannot be transferred without the consent of the appropriate authority.

78. Transfer notice received under the tenancy laws in force will at once be entered in Register IX, Part II kept under Rule 21 and sent to the Tahsildar, without delay for report in the form given in Appendix III.

Transfer of an entire holding or share of a recorded tenant.

79. (a) When the entire holding or the entire share of a recorded tenant of a holding is purchased and the Tahsildar reports that the transfer is in order and that the land and rent have been correctly described, the Revenue Circle Officer will order mutation of the transferee's name in Register I. When only a part of the holding or a share of the holding has been transferred the transferee's name will be added to the list of co-sharers. Such corrections when ordered by the Revenue Circle Officer will be effected in the relevant records of his own office and a copy of the corrected records will be sent to the Tahsildar concerned for correction of the record of his office. The Tahsildar will correct his records accordingly and note the authority of the change in such records. After correction has thus been made by the Tahsildar he will send a report of compliance to the Revenue Circle Officer, which will then be filed with the mutation case records.

In case of an application for correction of records due to inheritance or otherwise in cases other than those described above it should be entered in Register IX Part I and a report should be obtained from the Tahsildar concerned. On receipt of such report the Revenue Circle Officer, after hearing the parties concerned, shall pass orders as he thinks fit. In case of corrections being ordered by the Revenue Circle Officer, the procedure described above for actual corrections of records shall be followed.

(b) Any person aggrieved by the order of the Revenue Circle Officer under Rule 78 may prefer an appeal to the Revenue Deputy Collector within 30 days from the date of the order appealed against.

80. It is the duty of the Land Revenue Department of the Collector to give effect to transfers which have been duly notified. When however the land transferred is not identifiable in the Tahsil records from the notice or the rent is wrongly described, the Revenue Circle Officer will issue notices on the transferor and transferee calling on them to appear or to file a written statement reconciling the discrepancies. If this procedure fails, a local enquiry must be made. No mutation case should be struck off until every effort has been made to give effect to the intentions of the parties who have effected a transfer.

Departmental duty to maintain correct records when land transferred is not identifiable.

81. (a) In the case of transfer of a part of a holding the transferee's name should be entered in the rent roll, along with the name of the transferor, as tenant in respect of the portion transferred. If a part-purchaser wants a separate tenancy to be recognised he should apply to the Revenue Circle Officer who will pass orders for the creation of a separate holding. As a result of separation, the rent shall not be less than Re.1; this need not be insisted on if the transferred portion is amalgamated with another holding of the purchaser raising the total to Re.1 or above.

Creation of separate holdings.

(b) In areas where Part V of the East Bengal State Acquisition and Tenancy Act has come into force. If no order for the division of a holding and the distribution of rent thereof can be made under section 117 of the East Bengal State Acquisition and Tenancy Act, 1950 by reason of the restrictions contained in clause (b) of the proviso to that section, the Co-sharer tenant of such holding may apply to the Revenue Circle Officer for the transfer of his interest in the holding to other Co-sharer tenants thereof to whom a transfer of land can be made under sub-section (2) of section 90 of the East Bengal State Acquisition and Tenancy Act, 1950, on payment of compensation to him. The Revenue Circle Officer after making proper enquiry will submit the application together with his report to the Subdivisional Manager who will pass necessary orders as required under section 118 of the said Act.

82. When a notice of transfer of a holding is served under the provisions of law, the transferee must be recognised provided the transferor was in possession at the time of transfer and had the right to make such transfer, even if he was not the recognised tenant.

83. If the Tahsildar during the course of any local enquiries or during the collection of rent finds that the persons in possession of the holding are not the recorded tenants he will note the fact and report to the Revenue Circle Officer, who will at once start a mutation case and enter it in Register IX (Part I).

Tahsildar's enquiry.

The Tahsildar should make enquiries at the time the tenant pays his rent whether he has any changes to report. He should keep a note book for recording information regarding such changes.

Fees for mutation cases started by the Tahsildars.

84. Under item 25, Appendix A III, Court Fees' Manual, 1940, applications for mutation of names in all Government Estates are exempt from payment of any court-fee.

All such applications on receipt will first be sent to the Office which maintains the Register IX for the locality concerned and will be entered in this Register before being sent to the Tahsildar for local enquiry.

Revenue Circle Officer to pass orders on receipt of Tahsildar's report.

85. The Revenue Circle Officer on receipt of the Tahsildar's report will make further enquiries after issue of general notices of such transfer in the Tahsil Office and also local Union Board office and then decide whether mutation should be granted or not after hearing the parties.

When further enquiry can be ordered.

86. Before the order of mutation is passed the Revenue Circle Officer must satisfy himself after issue of notices to the parties and hearing them, that the transfer is not restricted under section 90 of the East Bengal State Acquisition and Tenancy Act, 1950 where that section applies.

87. Mutation cases under the above rule will ordinarily relate to inheritance or succession but should be extended to cases of ewaj or amicable exchange of plots and holdings.

Subdivision of holdings.

88. Where in mutation cases it is necessary to subdivide a field, a trace from the latest map clearly showing the proposed change should be made by the Tahsildar and filed with the record. The new plots formed by subdivision will be given a number having for its numerator the number of the plot of which it originally formed part, and for its denominator a number in continuation of the last plot number of the village. For example, if the original plot number was 72 and there are 375 plots in the village the new plot number will be 72/376.

89. In all such cases the Tahsildar should obtain the signature of the parties in token of acceptance of the report.

Procedure for the correction of Register I and note in Register IX.

90. When the Subdivisional Manager or Revenue Circle Officer has passed his order of mutation, his copy of Register I and map, if necessary, will be corrected and the correction will be attested by him and a note of this made in Register IX.

91. After correction of Register I under the preceding rule, the mutation case record will be sent to the Tahsildar who will at once correct his copy of the Register I, also Register II and the map, if necessary, and intimate the fact of his having done so to the office of the Revenue Circle Officer for noting in column 12 of Register IX.

Every correction to be attested by a Gazetted Officer or Revenue Circle Officer.

92. Every correction in the record made by the Tahsildar must be verified by a Gazetted Officer or the Revenue Circle Officer with the original mutation order, who will certify on the original record that he has made the varification.

93. The Tahsildar will preserve carefully on a guard file the original orders and traces which are his authorities for mutation until the end of the year following that in which his copy of the records was corrected, and he will then send all the orders and traces of the financial years to the office of the Revenue Circle Officer where all the cases will be examined to see that the corrections in the Tahsildar's records have been verified by an officer not below the rank of a Revenue Circle Officer. Tahsildar's guard file.

94. Records of mutation cases will be treated as 'B' class papers and retained in the office of the Revenue Circle Officer for 12 years and then destroyed. Classification of records.

95. Subdivision or amalgamation of holdings will be made according to the provisions of law. Where the services of an amin are required in order to have a map and proper record of the changes in area, a charge of annas eight per plot subdivided subject to a minimum of Re.1 may be levied. Fees for subdivision of plots.

96. All applications for subdivision or amalgamation will be treated as applications for mutation.

97. In all cases for the subdivision of a holding notice should be issued at the cost of the applicant on the other co-sharers asking whether they have any objection to the proposal. The charge for the notice will be at the rate applicable for the service of ordinary processes. Charge notices. for

98. The Tahsildar should, in his report, state whether the proposed distribution of the rent is fair, whether there is likely to be any objection to it and whether the rent as subdivided will be secured. Tahsildar's report about distribution of fair rents.

99. No Subdivision of a holding should be granted without division of the plots. If the plots have to be divided, they must be divided on the ground and the subdivisions noted on the map.

100. Vacant or unsettled lands may be uncultivated waste or the lands of abandoned, resumed or purchased holdings. They are entered in Register VIII. Entries of vacant lands in Register VIII.

101. In the case of surrendered, abandoned or purchased holdings the Tahsildar should take steps immediately on receipt of the information of sale or abandonment or surrender as to the disposal of the land whether for resettlement or for treating it as khas.

Similarly when he finds persons in unauthorised occupation of unsettled or khas land he must take steps to secure their eviction or make proposals for settlement.

Tahsildar's annual enquiry about alluvion and diluvion.

102. Each year during the month of January the Surveyor will, in mouzas subject to alluvion or diluvion mark a line showing the extent of accretion or of erosion. This line will be checked by the Inspector or Kanungo before 1st March keeping notes of such inspection on the maps.

103. When there has been extensive accretion, along with the alluvion line should be shown the survey lines of earlier maps in different inks.

Tahsildar to submit proposals for settlement of assessable accretions.

104. When the accretion has been determined to be an assessable accretion the Surveyor will submit proposals for the settlement of the additional area bearing in mind the limitations prescribed in section 87 of the East Bengal State Acquisition and Tenancy Act, 1950 where that section applies. Subject to the aforesaid limitation settlement of accretions to a tenancy must be offered to the tenant of that tenancy.

A list of holdings affected by the diluvion.

105. After verification of the diluvion line the Surveyor will prepare a list of holdings affected by the diluvion, noting (1) holding number, (2) year of diluvion (3) original area, (4) original rent, (5) plot number of the diluviated area, (6) area diluviated and (7) share of rent of the diluviated portion. The Tahsildar will prepare the necessary abatement or remission statements in the prescribed forms.

106. This report must reach the Collector by 1st May so that orders sanctioning abatements and remissions may be promptly issued.

Abatement of rent under section 86, S. A. Act.

107. Abatement of rent of holdings consequent on diluvion are to be calculated in accordance with the provisions of law.

Temporary reduction in partially affected areas.

108. Reduction of rent in partially affected areas where the fertility of the soil is much reduced may be made on application where necessary and justified. For obvious reasons steps should be taken with the help of the (Land Revenue) Settlement staff. But where after settlement, lands become unfit for cultivation for reasons which could not be foreseen by the authorities or which were beyond the control of the tenants, the best method would be to declare the areas "without demands". This would amount to temporary surrender by the tenants subject to their option to ask for revival of their right to pay rent.

Area unfit for cultivation to be declared without demand.

109. On receipt of Collector's order the Tahsildar will send it along with triplicate challans to the treasury. The pass-in writing about the reduction of the jama granted on account of diluvion.

110. In the case of any land or tenancy wholly or partly diluviated, the diluviated portion shall be noted in the record-of-rights or Register I as Shiko hubbumi (land diluviated) and shall be denoted on the map by conventional signs.

111. If a raiyat abandons his holding, before it is entirely diluviated, steps should be taken to enter upon the holding in accordance with the provisions of law.

112. Abatement and remission will be granted in the following cases:—

- (1) Holding purchased by Government in execution of a certificate or a civil court decree.
- (2) Holding diluviated or escheated.
- (3) Holding abandoned or surrendered.
- (4) Land Acquisition.

Note—Holdings which have been purchased, abandoned, surrendered, or have escheated will, on order of abatement being passed, be removed from Registers I and II but will be noted in Register VIII and in Register XII when the proposal for settlement is made.

CHAPTER V—RULES ON ACCOUNTS.

Accounts.

A receipt to be granted for every payment of rent, cess, interest and miscellaneous demands. 113. A receipt whether in the form of a rent receipt in the form prescribed in rule 34 or a ticket for *hat* dues will be given for all payments received. Payments may be on account of rent, cess, interest on arrears or for miscellaneous demands.

Mode of payment. Payments of all these demands except hat dues may be made in one or the other of the following ways:

(a) Voluntary payment to the Tahsildar by cash or money order.

(b) Voluntary payment direct to the treasury or sub-treasury, if approved by the Collector.

(c) Payment after issue of certificate to the certificate Department.

(d) Payment after issue of certificate to the process serving peons.

(e) Payment to the Tahsildar after issue of a certificate.

Entries of payment in Registers.

114. For each payment made to him the Tahsildar will give a receipt in the form prescribed in rule 34 and at once credit the amount either in Register II and III or in Register VII and in Register VI, if necessary.

There is one exception to this rule dealt with in rule 112.

A notice in Bengali to the following effect shall be permanently displayed on the wall of every cutchery in a prominent position in a place to which the public has access.

Tahsildar to give signed receipt on payment of rent.

“Every tenant who makes a payment on account of rent or any other demands is entitled to get a signed receipt immediately in the proper form from the Tahsildar. The Tahsildar is strictly forbidden to demand or receive any abwab or any payment which is not legally due”.

The form of notice will be found in Appendix VI.

Payment by Tahsildar money order.

115. If the Tahsildar receives a rent money order, he will give no separate receipt. He will merely sign the receipt contained on the money order form, and make it over to the post office. He will enter the amount in the registers prescribed in the last rule noting the number and date of the money order coupon retained by him. He will initial the coupon when he has entered the amount as above and keep it in the guard file of challans.

116. Interest will be charged in agricultural mahals on arrears of rent and cesses of tenancies and on arrears of miscellaneous demands. The rate should be 6½ per cent. per annum. When the rents are collected amicably within the agricultural year, i.e., on or before the 31st Chaitra of the year to which the demand relates, no interest should be charged. Even though the demand might be treated as arrear

for not having been paid on any due, kist date. When payment is made voluntarily after the close of the year interest should be charged at 1 pie per whole month per rupee from the 1st of May to the date of payment.* When recourse is to be had to the certificate procedure it can legally be charged at 6½ per cent. from the date on which the demand became arrear till the filing of the certificate and at the rate of 6½ per cent. per annum from the date of signing the certificate up to the date of realization.

As regards the levy of interest from the date of making the certificate up to the date of realization, the following rules laid down in Instruction 27(2) of the Certificate Manual, 1955, should be observed:

- “(a) Interest shall be calculated quarterly.
- (b) No interest shall be charged on any amount below Rs.12.
- (c) No interest shall be charged in any case where the period between the date of making the certificate and the date of realization is three months or less. In cases where this period exceeds three months, interest shall be charged for the whole period, counting from the date of making the certificate, subject to the provision of (d) below.
- (d) Fractions of months when the period exceeds three months and fractions of rupees where the amount exceeds Rs.12 should be disregarded.
- (e) The interest charged shall be entered by the Certificate Officer on the notice of attachment or warrant of sale along with the original amount of the certificate and the process-fees due.”

The Collector by special or general order with previous consent of the Commissioner and the Board can declare that interest shall not be charged in any class of cases or in respect of any class of tenants. The Collector should issue such an order in all cases in which there has been a serious failure of crops.

Once the Collector has, by a general order, laid down the class of cases in which interest need not be charged or has specified the principles which must be satisfied before remission can be given to any particular tenant or class of tenants, the Revenue

Circle Officer is empowered to apply those orders to particular cases and he can grant remission without referring each case to the Collector for sanction.

Correctness of tenant's account. 117. When a tenant makes a payment he must be asked whether he admits the correctness of his account. If he does not, a note must be made in Register II by the Tahsildar that the tenant objects to the correctness of the account, and reports of all such objections must be submitted to the Revenue Deputy Collector, or Subdivisional Manager in such form and at such intervals, as the Collector may, from time to time direct.

Separate receipt for separate payments. 118. For each separate payment the tenant must be given a separate receipt, in which the date of the actual payment must be entered. In case of payment by cheques, the procedure laid down in S.R. 33 of Treasury Rules, East Pakistan and the Subsidiary Rules made thereunder, Volume I, 1st Edition, 1957, which is reproduced as Appendix XVIII should be followed.

Direct payment to the Treasury or Sub-treasury. 119. When payment is made direct into the treasury or sub-treasury by cash or money order, the Accountant will send copies of the challans to the Revenue Deputy Collector who will post the amount of payment in his Register XVII and send the challans with an advice list, to the Tahsildar concerned. The Tahsildar will retain the challans and return the advice list with a note stating that the payment shown in the advice list has been entered by him in Registers II and III or in Register VII and if necessary, in Register VI.

Payment to the Certificate Department. 120. When the sum due is realised by the certificate procedure, and is credited by the Nazir into the treasury or Sub-treasury, the Certificate Department will send one copy of the challan to the Revenue Deputy Collector who will proceed as in the rule above.

In order to prevent the accumulation of money in the hands of the peons realising Government estate dues by certificate procedure in remote mahals a relaxation of the above rule may be made. In such cases the peons will make over the certificate realisations except the process fee to the tahsildars at various tahsil offices who will issue rent receipt to the peons for filing with the certificate records. The peons will convert the process-fees into stamps purchased direct from the Treasury and affix them to the parwanas.

In the districts where the Revenue Circle Officer or an officer attached to the Subdivisional Office is also the Certificate Officer

the process should be made over to the Tahsildars for execution through his peons. When the certificate-debtor pays to the Tahsildar the latter will give a receipt under Rule 111 and will return the process with a report of realisation as in the next rule. Where payment is made to the peon, only a peon's receipt in the form given in Appendix II at page 87 of the Bengal Practice and Procedure Manual, 1940 will be given. The Tahsildar will, on receipt of intimation of realisation from the peon, acknowledge the amount on the back of the process and on the counterfoil of the peon's receipt. He will enter the amount realised with the certificate case number and the peon's receipt number in Register II, and return the process with the report of realisation.

121. When payment is made to the Tahsildar after a certificate has been filed the tenant must produce the certificate notice before him. The Tahsildar shall then intimate the fact of realisation to the Certificate Officer within 4 days from the date of realisation.

Payment
Tahsildar
certificate. to
after-

The Certificate Officer will return the report with a note either (i) that the certificate has been completely satisfied and the proceedings stopped or (ii) that the payment has been noted by him and there is a balance remaining for recovery. In all other respects the Tahsildar will treat the payment as his own collection.

122. When money is paid to the Tahsildar, if he is at headquarters, he must credit it into the treasury (or sub-treasury) on the day of receipt, or on the next day, if the treasury is already closed. If he is not at headquarters he must remit it to the treasury or sub-treasury at such intervals as the Collector may prescribe. Generally these intervals will be so fixed that the amount, at any time in the Tahsildar's hands may not exceed the amount of his security deposit. He must also remit even within that period when the amount in the Tahsildar's hands equals his security deposit.

Remittance
cash by Tahsildar. of

In districts where, owing to exceptional circumstances, frequent remittance is not possible a relaxation can be made with the previous approval of the Board.

The Tahsildar shall have pass-book (Register V) and he will send it along with triplicate challans to the treasury. The pass-book will be his voucher. There should be separate challans and separate pass-books for (a) land revenue including interest on arrears and cess and (b) miscellaneous revenue. The

Treasury will retain one copy of the challans and send one copy to the Revenue Deputy Collector and another copy to the subdivisional Manager.

Payment by the
Tahsildar.

123. The only payments made by the Tahsildar will be on account of pay and travelling allowance of his subordinate staff or contingencies, which will be remitted from the headquarters and also such payments to the Postal Department as are directed by the District Treasury Officer.

At the close of each day the Tahsildar will enter all cash receipts including money order receipts and also enter the payments, if any, in Register IV (cash-book), *vide* Rule 16 in Chapter III.

Payment of Mufassal establishments by money order or registered post insured.

124. Money representing the pay, travelling allowance or other dues payable by Government to Tahsildar and other mufassal establishments, stationed at a distance of more than five miles from a Sadar or Subdivisional Treasury should be remitted to them either in notes by insured post or by money order or by both the methods combined, wherever, in the opinion of the Collector, it would be conducive to economy, safety, and convenience. The insurance fees and the money order commission will be charged to the grant for contingencies of the department concerned. These payments should be made promptly in order to avoid hardship to the employees concerned.

125. (a) In Government order No. 9687L.R., dated the 11th August 1932, a relaxation of the above rule has been permitted by Government. The officer specially authorised in this behalf prepares bills for salary and allowances and submits these to headquarters for sanction. On their return they are disbursed out of the collections in hand.

(b) Charges for amins entertained at daily or contract rate for the performance of definite work are to be treated as contingent expenditure and provision for such charges should be made under the head "Contingencies". It is only when amins are permanently or temporarily employed as members of an establishment that they should be regarded as members of the permanent or temporary establishment as the case may be.

Bills for establishment and contingent charges.

126. Separate contingent and establishment bills will be preferred in the forms prescribed by the Accountant-General for all charges against the grant under the proper head of the Budget. The requirements for contingencies will be drawn by all officers on detailed bills, subject to the limit of the annual allotment made by the Board. No abstract contingent bill will

be prepared. As these bills are received direct in the Accountant-General's Office from the Treasury where they are encashed, they are not required to be sent again to that office in any other form.

127. For each estate the Collector will definitely prescribe the percentage of the entries in the Tahsildar's register covering a period of one year to be checked by a Gazetted Officer. If he permits any checking to be done by a non-Gazetted officer he will similarly prescribe the percentage. Ordinarily 15 per cent. of the entries in large estates and 30 per cent. in smaller estates should be checked. The checking officer will certify in writing the number and percentage of entries checked. All remittances entered in Register IV must be checked with the Pass-book or challans and a certificate to this effect must be given. The checking officer must initial each item checked in the raiyat's receipt, the duplicate receipt and in Registers II, III and IV.

Amount of check-
ing.

128. Where owing to the pendency of a mutation case or application for subdivision or amalgamation, payment is made by a person who is not a recorded tenant in respect of a holding and the Tahsildar cannot, for the above reason or on some other ground of objection, grant a rent receipt in the prescribed form, the payer will be granted a receipt in the form issued by the Nazir to the process-servers as shown at page 87 of the Bengal Practice and Procedure Manual, 1940 and the amount will be kept in revenue deposit till the final disposal of the application or withdrawal of the objection when the amount will be transferred for credit to the proper head and entered in Register II and III or VI and VII as the case may be. But the payment should be shown in cash book (Register IV).

Payment by
Marfatdar.

Form of receipt
to be granted in
certain cases.

129. The rules regarding suspension and remission of land revenue on account of agricultural calamities are contained in Chapter XIV of the Bengal Tauzi Manual, 1918, which is reproduced in Appendix V. The special attention of Collectors is drawn to Rule 183 of the rules which prescribes that full notice shall be given to tenants of the order of suspension or remission before the date on which the collection of the first kist would ordinarily begin. The rule prohibits the practice of merely abstaining from collection without declaring suspension or remissions.

Suspension and
remission on ac-
count of agricul-
tural calamities.

130. Any defalcation or loss of revenue discovered in a Government Treasury or other office or department, which is under the audit of the Accountant-General, should immediately be reported by the officer concerned to his immediate official superior as well as to the Accountant-General, East Pakistan, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant-General, East Pakistan either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which

Procedure in
cases of defalca-
tion.

made it possible. When the matter has been fully investigated, a further and complete report should be submitted as to the nature and extent of the loss, showing the errors or neglect of rules due to which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report will not debar the local authorities from taking any further action which may be deemed necessary.

Petty cases, that is cases involving losses not exceeding Rs.200 each, need not, however, be reported to the Accountant-General, unless there are, in any case, important features which merit detailed investigation and consideration.

All cases of defalcations in Government Estates must be reported by the Collector, through the Commissioner, to the Board immediately after they are discovered, with such particulars as have been ascertained specially noting whether any defect has been found in the existing system, whether any gazetted officer has been to blame, and whether any loss is to be written off.

According to rule 46 of the East Bengal Financial Rules, 1954, every Government servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in East Bengal Financial Rules 1954, Appendix No. I which is reproduced as Appendix XIII of this Manual. The detailed instructions regarding the drawing up of departmental proceedings against the officers have been embodied in memorandum No. 446F., dated January 1955, which is reproduced as Appendix XII of this manual.

Total cost of administration of estates in land Revenue Administration Report.

131. The total cost of management and improvement of Government estates should be discussed by the Commissioners in their annual land revenue administration reports. The expenditure on sanitary, agricultural, miscellaneous and other improvements should be shown separately. The district budgets should include provisions not only for the management but also for improvement of the Government Estates.

Collectors to report net additions to current demand of estates by June each year.

132. In order that the budget provision may be based as nearly as possible on the current demand of the year in which it is to be spent, Collectors will report each year by June at the latest all additions and abatements which have been taken effect in the demand of rent and cess of the estates under Government management from the 1st of April of that year. Otherwise the budget provision, say, for 1958-59 will be based on the current demand of 1956-57 reported in the Land Revenue Administration Report for 1956-57. It is desirable that it should be based on the current demand of 1957-58 and that the miscellaneous collections should be carefully accounted for and reported.

133. The pay and allowances of all persons who are employed wholly in Government Estates work including the clerical establishment and members of the lower subordinate service will be charged against "7—Land Revenue—Management of Government Estates," no matter how these were debited in the past. For instance, a Kanungo whose pay would normally be drawn under "7—Land Revenue—Charges of Administration," will be debited against "7—Land Revenue—Management of Government Estates", if he is employed solely in the Government Estates Management. The amounts of the pay of permanent staff must be kept separate from the account for the temporary staff. The estimate for expenditure incurred for acquisition and management of properties acquired under East Pakistan Act XXVIII of 1951 should, however, be made under the detailed heads subordinate to the minor head, "Expenditure incurred for acquisition and management of properties acquired under East Pakistan Act XXVIII of 1951" under major head "7—Land Revenue", sanctioned in Government of East Pakistan, Finance and Revenue (Revenue) Department, Land Revenue Memo. No. 14133-L.R., dated the 27th August 1957 unless otherwise ordered by the Board of Revenue.

Officers in other offices and departments employed in management of Government estates.

134. Every proposal for the revision of establishment must be accompanied by a statement showing the existing percentage which the cost of management at present bears to the total receipt of Government Estates in the district and percentage resulting from the proposal now submitted. The forwarding letter should state clearly—

Proposals for revision of establishment.

- (a) present cost, either of section or sections affected or of the total establishment as the circumstances of the case may indicate to be necessary.
- (b) Resultant cost, if proposals are accepted;
- (c) details of the number and pay of appointments which it is proposed to be added or modified.

135. A proposition statement in Form Nos. 7 and 8 of the East Bengal Financial Rules, 1954 as prescribed by Rule 72 thereof should be submitted—

Proposition statement.

- (a) in case of general revision of establishment;
- (b) when the proposals cannot be set out clearly without it.

136. Important new schemes of improvement should not be undertaken without deliberate consideration of their merits and of the possibility of financing them during a series of years. To facilitate the methodical utilization of the grant, the Commissioner is required to get a five-year programme of improvement approved by Board. The Commissioners should, therefore, submit a five-year programme of improvement works, both original and repairs, to be carried out, each year during the period in the several districts of their divisions before the 15th May every fifth year. The district programmes will be prepared by the Collectors in the form prescribed for explanation to Part II of the annual budget

Programme of improvement works.

estimates. The programme should, ordinarily be prepared on the assumption that during the five-year period the funds available for the districts will not exceed 3 per cent. on the current demand of rent and cess of Government Estates plus the average of the previous three years' actual miscellaneous collections therefrom.

As soon as the approval of the Board to the programme is communicated, the District Officers should take steps to obtain the administrative approval of competent authorities to the schemes entered therein, where necessary. Part II of the Collectors' annual estimates should be framed in accordance with the Five-year programme and if there is a scheme involving expenditure for years other than the ensuing year, full particulars of the estimated expenditure on the whole scheme, as contained in the programme, should be given.

Road and Public
works cesses of
Government Es-
tates payable to
District Boards.

137. No provision need be made in the budget estimates under "7—Land Revenue—Management of Government Estates" for the payment of Road and Public Works Cesses of Government Estates as all collections of Road and Public Works Cesses including interest thereon made from tenants are to be transferred to the District Fund under section 108 of the Cess Act (*vide* revised rule 88 of the Cess Manual, 1939).

Municipal Rates
and Taxes.

Provision should, however, be made for the taxes payable to a municipality for the owner's and occupier's share of municipal taxes recoverable from the tenants of town lands under the sub-head "Rates, Taxes, etc.". For this purpose a separate grant, which will not be taken into account in calculating the percentage cost of management will be made. The amount of the grant will not be the actual collections from the tenants of the Government Estates on this account, but the demand of rates realisable from them in any particular year.

138. The method of calculating the amount of cesses payable to the District Board under the above rule is to be found in Rule 88 of the Cess Manual, 1939.

Expenditure for
colonisation.

139. Expenditure for colonisation of waste lands or large areas of newly formed chars and for purchase of holdings for Government should be provided in the budget under the appropriate sub-heads.

Preparation of
budget estimates.

140. The estimates of expenditure for the management and improvement of Government Estates are to be framed annually in the form supplied by the Accountant-General, East Pakistan under the budget head "7—Land Revenue—Management of Government Estates." It consists of 4 parts: Part I called "Collection of revenue" is for the management expenses only. In Part II provision is made for outlay on improvements. Part III is for the provision of capital expenditure, e.g. for colonization and development of waste and char lands in the Sundarbans and for the purchase of lands and holdings which should be explained in the explanation sheets. Part IV is for provision of Rates and Taxes and also for any other expenditure

to be shown under "Other charges" of this sub-head. The estimate for expenditure incurred for acquisition and management of properties acquired under East Pakistan Act XXVIII of 1951 should, however, be made under the detailed heads subordinate to the minor head "Expenditure incurred for acquisition and management of properties acquired under East Pakistan Act XXVIII of 1951" under major head "7—Land Revenue", sanctioned in Government of East Pakistan, Finance and Revenue (Revenue) Department, Land Revenue Memo. No. 14133-L.R., dated 27th August 1957 unless otherwise ordered by the Board of Revenue.

The Estimates for receipt of Land Revenue from "the Government Estates" and "properties acquired under the East Pakistan Act XXVIII, 1951" should be made separately under the heads, "collections from Government Estates" and "collections from properties acquired under East Pakistan Act XXVIII of 1951" respectively under the major head VII Land Revenue unless otherwise ordered by the Board of Revenue.

The District Officers are responsible for the preparation of these budget estimates which should be submitted to the Commissioners of Divisions on or before the 15th September each year and the Commissioner will forward them to the Board on or before the 1st October each year. The estimates will be sent to the Accountant-General, East Pakistan and Finance Department by the Board's office on or before the 15th October each year, vide Appendix 7 at page 149, East Bengal Financial Rules, 1954. The Collector's budget estimates under "Outlay on Improvement" will be accompanied by an explanation sheet in the form in Appendix (III). Part II of the estimate is for works of improvement, under the following categories:

- (1) Irrigation works, such as embankments, sluice gates, and drainage.
- (2) Waterworks, such as tanks and wells.
- (3) Miscellaneous—Improvement of roads, etc.
- (4) Buildings, such as Inspection bungalows, rest houses, etc.
- (5) Agricultural, such as agricultural demonstrations to be conducted in consultation with the Department of Agriculture.

In planning these improvements items, which increase the productivity of land should receive highest priority. Efforts should be made to see that at least all the improvements and services, which were being performed by the old Zamindars are maintained by Government and other steps for improvement of lands taken.

141. Immediately after Government have informed the Board of the funds placed at its disposal, the Board distributes the grant to the district officers under each primary unit and detailed heads except under "Pay of Officers and pay of permanent establishment". Fund for improvement work is at first provisionally distributed and the local officers informed accordingly for offering their remarks and suggestions thereon. Pending

Distribution of grant for management of Government Estates.

- Provisional and final allotment of funds for improvement.** final allotment, the district officers can undertake works of immediate urgency or work already in progress from the previous financial year and incur the expenditure for the purpose to the extent of the provisional allotment. On receipt of District Officers' opinion and on reconsideration by the Board the allotment is made final in September.
- No reappropriation to be made by local officers.** 142. Under the present budget and accounts system, the local officers cannot appropriate any sum allotted under one primary unit for expenditure to another primary unit without the sanction of the proper higher authorities.
- Without proper administrative approval, no work can be undertaken.** 143. No work of improvement can be undertaken unless administrative approval has been accorded by the proper authority competent to do this and then only if funds sufficient for the purpose have been allotted.
- Exceptional cases.** 144. To the above rule exception will be admitted only in the case of a sudden and unforeseen emergency so urgent that there is no time to obtain the prior sanction of the superior authority. Every such exceptional case must be reported to the Commissioner of Division who will immediately report the matter to the Board with his remarks.
- Allotment must not be exceeded.** 145. Similarly the allotment made to any district for management or for works of improvement must in no case be exceeded without the special sanction of the Board previously obtained.
- Report of savings.** 146. As the unspent balance of the allotment to a district lapses with the close of the financial year, the District Officers should exercise the greatest caution in their forecasts of the savings anticipated out of the allotment made to their district under each detailed head, primary unit, sub-head and minor heads, respectively, which should be reported to the Board by the 15th of January so that the amount thus released may be utilised by the Board in meeting urgent demands of other districts where urgent works have been held up for want of funds, or surrendered to Government for utilisation by other Departments.
- Explanation of savings.** 147. An explanation should be furnished with the annual budget estimates in any case in which the allotments in the previous year have not been fully spent or programme not carried out.
- Allotments Specially earmarked.** 148. Amount earmarked for special work in Board's allotment resolution should not be diverted to another purpose without the special sanction of the Board.
- Advances.** 149. Advances should not be drawn from the Treasury unless they are needed for immediate disbursement. If owing to unforeseen circumstances money drawn in advance cannot be

immediately disbursed, it should be replaced in the Treasury until it is required.

A detailed account with vouchers showing the amount actually disbursed during the month out of the advances drawn will be submitted at the close of each month to the Accountant-General, East Pakistan, for adjustment.

As an additional check a quarterly return in the form in Appendix III showing advances outstanding for more than three months should be submitted to the Accountant-General, East Pakistan, and to the Board for their information.

150. No work of improvement requiring the administrative approval of any authority shall be incorporated in the budget under "outlay on improvement" until such approval has been duly obtained. No scheme to be included in budget unless administratively approved.

151. Before applying for administrative approval of the higher authorities for projects requiring professional skill the plans and estimates should be prepared by the Executive Engineer and countersigned by the Superintending Engineer of the Communications, Buildings and Irrigation Department in accordance with the rules in the Public Works Department Code or by such officers of the Irrigation Department as laid down in rule 153. Public Works Department or Irrigation Department to be consulted for projects requiring professional skill.

152. All estimates must be carefully scrutinised by the Collector before he himself accords administrative approval or applies to the higher authority for such approval. Collector to scrutinise all estimates.

153. With regard to works other than residence the powers of according administrative approval of the estimates and plans are as follows: Powers to accord administrative approval.

Collectors—Rs.1,000.

Commissioners—Rs.5,000.

Administrative approval of projects of which the cost exceeds Rs.5,000 and of all residential projects will be accorded by the Board.

154. The Public Health Department must be consulted in respect of sanitary projects and the local officers of the Irrigation Department should similarly be consulted about improvements connected with embankments, sluice gates, blocking khals or cutting new drainage channels. Public Health Department to be consulted in cases of sanitary projects.

155. For the construction of new works such as embankment, sluice gates and for the maintenance of the existing works the Government Estates staff and the officers of the Irrigation Department shall be guided by the following instructions: Construction of new works and embankments.

(1) Constructing new embankments for the first time—

(1) New embankments.

(a) *Works costing up to Rs.2,500.*—Up to the limit of Rs.2,500 the investigation and preparation of a project, execution of work, supervision and payment shall be carried out by the Collector. If, however, there is any difficulty in preparing the project, professional help may be taken from the Executive

(a) Works costing Rs.2,500 or less.

Engineer provided all the data called for by him are supplied by the Collector.

(b) Procedure in cases of works costing Rs.2,500 to Rs.10,000.

(b) *Works costing more than Rs.2,500 but not more than Rs.10,000.*—The project shall be prepared by the Collector, but the complete project must be forwarded to the Executive Engineer for his scrutiny.

The execution, supervision and payment shall be made by the Collector.

(c) Procedure in cases for works over Rs.10,000.

(c) *Works costing over Rs.10,000.*—The investigation and preparation of a project and supervision shall be done by the Collector, but the complete project must be forwarded to the Executive Engineer for his scrutiny and for the approval of the Superintending Engineer.

The execution and payment will be made by the Collector.

(2) Construction of new sluices.

(2) Constructing new sluice, etc.—

(a) Costing Rs.2,500 or less.

(a) *Project costing up to Rs.2,500.*—Same as (1) (a) above.

(b) Cost above Rs.2,500 but below Rs.10,000.

(b) *Projects costing above Rs.2,500 but not more than Rs.10,000.*

The investigation and preparation of a project, execution, supervision and payment shall be made by the Executive Engineer. Such projects shall be approved by the Superintending Engineer.

(c) Cost above Rs.10,000.

(c) *Projects costing above Rs.10,000.*—The investigation and preparation of a project, execution, supervision and payment shall be made by the Executive Engineer. Such projects must be approved by the Superintending Engineer.

(3) Repairs to embankments.

(3) *Repairing embankments.*—Such works shall be carried out by the Collector.

(4) Repairs to sluices and masonry works.

(4) *Repairing sluices and other masonry works.*—Ordinarily such works shall be done by the Collector, but in difficult cases, on the request of the Collector, the preparation of estimates and the execution of the work shall be undertaken by the Executive Engineer. The Executive Engineer shall consult the Superintending Engineer, if necessary.

General Irrigation Department to inform Collector of excess and savings.

156. (1) When the officers of the Irrigation Department undertake the execution of and payment for such works, they shall take the first opportunity of informing the Collector of any anticipated excess or savings over the sanctioned estimate. It shall be incumbent on the Collector to inform the Executive Engineer at once whether he should stop the work in the case of an excess or whether work should continue and a revised estimate prepared.

Cost of additional staff for Executive Engineer to be borne by Collector.

(2) If the Executive Engineer requires additional staff for work done for the Collector, the cost of such staff shall be borne by the Collector: the Executive Engineer before doing the work shall inform the Collector what additional staff, if any, he will

require. If the Collector thinks that such staff is excessive, he shall refer the matter to the Superintending Engineer.

(3) Work shall be started by the Irrigation Department when a definite intimation of an allotment has been received and not before.

(4) The Executive Engineer shall not be asked to prepare any project unless funds are likely to be available within two years from the time the demand is made by the Collector.

157. Government can authorise the execution of civil work whether of construction or repair, by civil officers in cases in which they may deem such a course to be desirable, and lay down rules regulating the execution of such works. But when a work is estimated to cost over Rs.5,000 the execution of the work should ordinarily be entrusted to the agency of the Communications, Buildings and Irrigation Department. The amount of professional check to be exercised on the proceedings of civil officers in regard to the execution of public works will be regulated by Government as it thinks proper. When such a work is estimated to cost Rs.5,000 or less and is executed by officers of civil departments out of funds placed at their disposal in the civil department concerned, the rule in paragraph 2 of the rules in Appendix 4 to the East Bengal Financial Rules, 1954 will apply.

Government may sanction the execution of civil works whether of construction or repair by civil officers.

Works estimated to cost over Rs.5,000 should be entrusted to the Public Works Department.

Expenditure on construction and repairs executed by civil officers can be treated as contingent expenditure of the department incurring it and classified as Construction (Petty) and Repairs only when it does not exceed Rs.2,500 in amount. When it exceeds that sum, it should be treated as works of the department vested with the administrative control of the expenditure. The monetary limit is also inclusive of the cost of lands.

Construction (Petty) and repairs.

Proposals for expenditure on petty works and on the maintenance of existing works may be included without professional advice being taken where such advice is not necessary. But Collector's approval must be obtained in all cases and of higher authorities where necessary.

When professional advice may be discarded.

158. When selecting the site of a building, a site Selection Committee should be formed in the manner laid down in Appendix V of the Bengal Public Works Department Code. The committee must approve the site before drawing up detailed estimates of a building. If the site is situated in an out-of-the-way or inaccessible place and the expenses for visiting the place is excessive, the power of selecting the site may be delegated to subordinate officers of the several departments posted near about the site.

Selection of building sites by committees.

159. At the time of framing the five year programme under rule 134 the District Officers will, in consultation with the District Agricultural Officers, draw up a list of agricultural improvements, mentioned in rule 138(I) to be effected in the Government estates in their districts during the period and forward it to the Deputy Director of Agriculture concerned for opinion. The schemes, as approved by the latter, should be included in the five year programme.

Agricultural improvements, approved by the Director of Agriculture, to be included in the five-year programme.

Progress of works of officers of Agriculture Department and Government Estates staff to be watched by District Officers.

160. It will then be the duty of the District Officers concerned and the Government Estates staff under them to see that the programme thus framed is carried out in their respective districts, and of the Director of Agriculture and his staff to bring to the notice of the District Officers the progress made in carrying out the programme as well as to supervise the work and to give the necessary expert advice.

Construction of wells.

161. In undertaking the construction of wells the following principles, laid down by the Director of Public Health, East Pakistan should be carefully followed:

Principles laid down by Director of Public Health.

- (1) The site for a well should be on the ground at a higher level than that of the adjacent land, so that surface drainage shall not tend towards the well.
- (2) The site should be 50 feet away from a house drain, latrine, urinal, cesspool or other receptacle of sewage and offensive matter.
- (3) The site should, as far as possible, be fixed with regard to the general slope of the sub-soil water, so that it may be on the up-stream side of villages or collections of huts, etc. The slope of the sub-soil water may be ascertained by observing the levels of the water in existing wells at times when the draught on them is the least, that is, after midday.
- (4) Wells should only be constructed during the driest months of the year when the sub-soil water is lowest.
- (5) No cemetery or place of disposal of the dead should be located within 200 yards of a well.
- (6) Wells should ordinarily be sunk five feet below the lowest water level in dry weather.
- (7) The well for a depth of 10 feet below the ground level should consist of solid brick masonry in lime mortar; below this depth it may consist of alternate layers of six courses of dry brick masonry, and two courses of brick masonry in lime mortar, the whole being bonded together by vertical iron tie-rods of the necessary diameter.
- (8) The top 10 feet of well should be constructed according to the sketch given in Appendix XX.
- (9) For raising water a small, simple inexpensive bucket pump may be on the platform surrounding the well and not on the top of the well, or an iron bucket with a light chain and a wooden pulley should be provided so that private ropes and water vessels need not be lowered into the well.

Tube-wells to be encouraged.

162. Construction of tube-well should be encouraged, where experience has proved them to be usually successful.

CHAPTER VI—URBAN LANDS.

163. Urban lands may either be agricultural or non-agricultural. Non-agricultural tenancies are governed by the Transfer of Property Act 1882 (Act IV of 1882), the East Bengal Non-Agricultural Tenancy Act, 1949 (East Bengal Act XXIII of 1949), and the East Bengal State Acquisition and Tenancy Act, 1950 (East Bengal Act XXVIII of 1951). Section 85 of the East Bengal Non-Agricultural Tenancy Act, 1949 bars the application of the Act to the lands and tenancies mentioned in that section. According to this section, the Non-Agricultural Tenancy Act, 1949 does not apply to non-agricultural tenancies held under Government Estates and to new settlement of lands in estates acquired under the East Bengal State Acquisition and Tenancy Act, 1950. The Non-Agricultural Tenancy Act, 1949 will therefore apply only in the case of non-agricultural tenancies existing from before the acquisition of the estates under the State Acquisition and Tenancy Act, 1950.

What constitutes Non-Agricultural lands.

There may be non-agricultural lands outside municipal areas. The rules in this Chapter should also govern such non-agricultural tenancies lands.

164. If any acquired property consists partly of non-agricultural town lands and partly of agricultural lands, it will be found convenient, should the areas justify, to divide the estate into two holdings for the two different classes of lands.

Separation of Agricultural and non-agricultural urban areas.

The chief advantage of this lies in the fact that the rents in town non-agricultural lands are mostly fixed by contract between the Collector and the tenant.

165. In making settlement of non-agricultural lands the following conditions should be observed:

Conditions for settlement of non-agricultural lands.

- (1) The lessee should have such security of tenure as will afford inducement for the expenditure of capital on building and improvement.
- (2) The rent and the premium if any, that is paid, should not be less than the prevailing rent and premium for lands in the vicinity with similar advantages.
- (3) The rent should be made subject to revision at the renewal of the lease.

166. These conditions, however, do not preclude the settlement of non-agricultural lands on short term leases, where, as in many bustee areas, there is no demand for long term leases. It is, however, desirable wherever possible, to try to convert short term leases into long term ones.

Settlement for short periods.

167. All settlement of non-agricultural lands must be in the form of a lease which should be registered. In Appendix IV are given two forms, one for long term lease and one for short term lease. Without the sanction of the Board of Revenue, no variation from the standard form should be introduced into any lease. But if there are existing leases in old forms, they will continue to be governed by those leases till they are renewed at the time of renewal of settlement.

Long and short term leases.

Form of existing lease.

Sub-lease.

168. Sub-lease of the whole or part of the holding settled whether under short term or long term lease, is invalid under the provisions of the State Acquisition and Tenancy Act, 1950. The tenant in actual possession of the tenancy will come directly under the Government and will be governed by the contract between himself and his previous landlord consistent with the provisions of the East Bengal State Acquisition and Tenancy Act, 1950 and the East Bengal Non-Agricultural Tenancy Act, 1949.

Application for mutation in non-agricultural tenancies.

169. Applications for mutation of non-agricultural tenancies will be entered in Register IX.

Period for settlement of long term lease.

170. The long term lease should ordinarily be for a period of 30 years, with rights of renewal upto 90 years.

Salami and rent in case of long term settlement.

171. In giving a long term lease, premium should be charged at the initial settlement. The rate should vary according to local conditions. A good working rule would be to fix the premium at 20 per cent. to 40 per cent. of the capital value, and the rent at not less than 2 per cent. of that value. When the premium is low the rent should be correspondingly high. When no part of the value is taken as a premium. The full rent obtainable may be taken as 6 per cent. of the capital value.

Capital value how to be ascertained.

172. The capital value will be estimated from the recent records of sale price of similar lands at the sale price plus 22 times the current rent at the time of sale. The figures may be obtained from the Registration Offices and they may be checked against the valuation in Land Acquisition cases made in the locality.

Renewal of the long term leases.

173. (a) At renewal of settlement with the lessee no premium should be charged, but the rent should be revised in accordance with changed conditions prevailing at the time of renewal.

(b) Transfer will not be allowed except with the consent of the Collector which should not be refused except in cases where there are contrary provisions in the existing contract between the tenant and the previous landlord or where the purchaser refuses to pay a premium of at least 20 per cent. of the sale price of the land.

It may be mentioned in this connection that no consent of the Collector is required in case of a transfer of a tenancy where the tenant had already transferable rights under the provisions of the East Bengal Non-Agricultural Tenancy Act 1949 on the date of acquisition of the superior interest under the provisions of the East Bengal State Acquisition and Tenancy Act, 1950.

174. Short term leases should not ordinarily be for longer period than 5 years. There should be no right of renewal but they may be renewed on expiry. The rent should be payable in advance, and may be paid quarterly or half-yearly to suit local conditions.

Conditions of short term settlement.

175. Short term leases are not transferable. If any such transfer is made, the Collector may settle the land with the transferee on such terms as he thinks fit, or he may take action for ejectment.

Conditions of short-term settlement regarding transfer.

176. It is desirable that no pucca structure should be allowed to be constructed on the land held under short term lease; but consent to a pucca structure may be given when the lessee agrees to pay premium and execute a long term lease. If the holder of a short term lease erects a pucca structure, the lease should be determined at once.

Pucca structures.

177. Arrears when not paid within one month of the date on which they fall due shall be recoverable by certificate procedure. On no account should rents of town lands be allowed to remain in arrears and effective steps should be taken for speedy realisation of arrears.

Recovery of arrears of rent.

178. All renewals of the leases or revision of rent will be made by arrangement between the Collector and the tenant. The fair rent of a renewed long term lease will be fixed at the same percentage of the new capital value as the original rent bore to the original capital value. The lessee will be asked to accept renewal at that rate. If he accepts, a fresh lease will be executed. If he refuses, his lease will be held to have been determined and orders will be passed to bring it under khas possession.

Rent on renewal-procedure to be followed.

179. In all cases where the lease has been determined, the lessee will be given a notice to quit. On failure to comply with the notice, steps should be taken for ejectment under the East Bengal Government Lands and Buildings (Recovery of Possession) Act, 1952, (East Bengal Act X of 1953).

Notice on determination of lease.

180. All tenants of non-agricultural lands should hold their lands under a registered lease. It frequently happens that tenants of non-agricultural lands have been in possession for a long period without a lease. In such cases the tenants should be offered definite terms in accordance with the above rules; and if they refuse, steps should be taken to secure their ejectment, if they have not already acquired non-ejectable rights under the Bengal Tenancy Act, 1885, or the Sylhet Tenancy Act, 1936 or the East Bengal Non-Agricultural Tenancy Act, 1949 or granted by the private landlords before their interests were acquired under the East Bengal State Acquisition and Tenancy Act, 1950.

Registered lease.

Special order in cases of settlement of lands of special value.

181. Settlement of urban lands of special value will be made in accordance with the special orders of the Board. Previous sanction of the Board should be obtained to the rates of premium rent and terms of settlement.

Special kinds of leases in Wari Government Estate.

180. Special leases have been framed for Wari Government Estate in Dacca and a special lease form has been prescribed for it in Appendix IV. The Wari Government Estate was originally settled with the object that it should provide superior residential sites and that they should be maintained as such. The lease has been found suitable for the purpose and should be taken as a model when the area is to be settled for residential sites, and in any variation from the standard form is required, procedure as laid down in rule 165 should be followed.

CHAPTER VII—SAIRAT MAHALS AND OTHER PROPERTIES OF GOVERNMENT MANAGED BY THE COLLECTOR.

(A) Hats and Markets.

183. Hats and markets may be established in Government Estates where there is demand for these to suit the convenience of the public. When there are suitable hats in existence for a long time in the neighbourhood, there is no need to establish a new one in its vicinity.

Establishment of hats and markets

184. In making a new settlement of waste, char or accreted lands it is desirable to make provision for hats. No new hat except in isolated and remote areas should be established which does not promise to be financially profitable.

185. When submitting proposals for the establishment of a new hat, the Collector should estimate:

Estimates to accompany proposals for opening new hats and markets.

- (a) Cost of preparing the site.
- (b) Cost of construction of shops and sheds.
- (c) Receipts expected from the hats, salami and rent separately.
- (d) Cost of management, recurring expenditure on account of maintenance, repairs, and establishment.

Cost of construction should be met out of the grant for improvement of Government hats.

In drawing up a proposal for the establishment of any new hat, the Collector should see that proper provision is made for the lay-out and for works of public utility and convenience such as sinking of wells for the supply of good drinking water, digging of tanks for other purposes, construction of sheds, of roads and sanitary conveniences, planting of trees, etc. Provision should also be made for future extension.

Provision to be made in the proposals.

186. There are generally two classes of hats and markets, viz.,

- (a) Markets with permanent or/and semi-permanent shops holding daily or once or twice a week where vendors-squatters, i.e., casual vendors who have no permanent or semi-permanent shops display their goods on roadsides or in the Hat-stalls or in the open space (Tohabazar) of the market place; and
- (b) Markets with no permanent or semi-permanent shops but holding hats daily or once or twice a week where only squatters assemble on fixed days.

Classification of hats and markets.

187. According to Government Memo. 11470-L.R., dated the 13th July, 1957 the following principles should be followed

in the matter of management and settlement of hats and bazars under Government:—

Principles for
Management and
Settlement of
Government
Hats and Bazars

(1) The hats and bazars already brought under khas management may continue to be so managed till the future policy in the matter is formulated by Government after examining the results of the present experiments in khas management.

(2) So long as the system of khas management is not introduced in a hat or bazar, it should be leased out once a year to the highest bidder in open auction except in the cases mentioned in item (3) below.

(3) Where any hat or bazar belonging to an ex-rent-receiver is held by a non-rent-receiver under a valid lease granted by the ex-rent-receiver, the lease will have to be respected by Government till its term is over or till the acquirable khas lands of the non-rent-receiver are acquired under section 44 of the State Acquisition Act, whichever is earlier. Cases may also arise where settlement of a hat or bazar by private negotiation may become necessary on legal advice in order to avoid litigation or other complications. There may also be cases where a lessee of a hat or bazar may suffer a loss for no fault of his due to the failure of Government to put him in possession of the hat or bazar in time, pending examination of the claims put forward by other parties or of the petitions disputing the title of Government or due to the issue of an injunction by a Court of Law in civil suits. In all such cases, the Revenue Department may take such action in the matter of the settlement of the hats or bazars as may be advised by the Law Officers of Government.

(4) The hats or bazars which were not subject to collection of tolls during the pre-acquisition period should continue to be toll-free. In order to maintain the title of Government to such hat or bazars, they may be leased out to a Committee of the representatives of the local people on a nominal rent of rupee one per year subject to the condition that the Committee shall not realise or allow any body to realise any toll and shall be responsible for providing amenities in the hats or bazars by raising subscriptions locally. The ground rents or rents in respect of the permanent shops in the hats or bazars if any, that were payable to the ex-rent-receivers, should, however, be collected by Government.

(5) Except in the cases of the hats and bazars referred to in item (4), Government should be responsible for providing drinking water, sanitary arrangements, construction of stalls and other civil works and other necessary amenities in hats or bazars.

(6) Rates of tolls vary from district to district at present and depend upon local prices. It is not desirable to have uniform rates everywhere, but principles for fixing the rates should be uniform. The Revenue Department should lay down these principles and where the toll is to be levied on *ad valorem*

basis for any commodity, the percentage should be fixed by the Department. The Department should also lay down what classes of articles and dealers should be exempted from payment of tolls. These principles are under the consideration of the Government and will be, when finalised, communicated to District authorities.

(7) The rates of tolls as also the classes of articles and dealers exempted from the payment of tolls should be prominently displayed in each hat or bazar and also in the local Kutchery and should also be published in the local newspaper at least once in the beginning of each Bengali year.

(8) When any hat or bazar is leased out to an Ijaradar, the lease should stipulate that the Ijaradar shall not make any exaction in excess of the fixed rates of tolls and shall not realise any toll in respect of the articles or from the dealers exempted from the payment of tolls and shall not cause undue harassment to vendors or buyers and that the lease shall be terminable at any time before the expiry of the term of the lease by the authority that issued it, for breach of the above conditions or any other condition of the lease, the Ijaradar being given only a single right of appeal to the next higher authority.

(9) In order to ensure that the needs and grievances of the public are promptly attended to and cases of exactions by Ijaradars or Government employees are brought to notice, a Market Advisory Committee may be constituted, one for each Thana, and it should meet regularly once a month at the thana headquarters or more often if required. The selection of its members and the conduct of its business will be made according to rules to be prescribed.

It has also been decided that 25 per cent. of the net income from any hat or bazar should be spent for the improvement, sanitation and upkeep of the hat or bazar. The concurrence of the Finance Department will, however, be necessary for sanctioning funds for the purpose in the manner to be prescribed.

188. Receipts will be of three kinds:

Kinds of hat receipts.

- (a) Ijara rents when the hat is leased to an Ijaradar.
- (b) Shop rents when the hat is managed direct.
- (c) Casual collections when the hat is managed direct. All receipts from the hats should be noted in Register VII and for classes (a) and (b) in Register VI also.

189. When a Sairat Mahal is leased in ijara, the following instructions will have to be followed. These instructions are meant for all temporary leases of Hats, Bazars, Fisheries, Fore-shores and other Sairat Mahals:

Conduct of auction for temporary settlement of Sairat Mahals.

(1) All such temporary settlements shall be made by public auction with the highest bidder and in no case any settlement shall be made by private negotiation except with the previous sanction of Government. When the Officer conducting a bid is

satisfied that the highest bid is inadequate he will be competent to order for a fresh auction to be held on a subsequent date to be fixed according to instructions contained hereafter.

(2) (a) The Additional Collector of Revenue or the Sub-divisional Officer when so authorised by him will hold auction of all Mahals which are expected to yield an annual revenue exceeding Rs.500 at subdivisional headquarters.

(b) Revenue Deputy Collectors or such other Gazetted Officers as may have been authorised in this behalf by the Additional Collector will hold auction of all mahals with an expected annual revenue upto Rs.500 at Thana Headquarters or any convenient place within the Thana.

(3) The Additional Collector of Revenue will prepare calendars showing mahals to be auctioned by officers mentioned in the preceding paragraph. These calendars should be prepared annually by the 31st December and should be circulated to all officers concerned for drawing up their respective programmes for auction. The Additional Collector of Revenue shall however, be competent to transfer any particular mahal from the calendar of one officer to another of higher rank.

(4) The period for which a lease is to be granted shall invariably be fixed before the mahal is advertised. The advertisement shall state clearly the period for which the lease in question will be given and the period of lease shall not be changed by the officer holding the auction. Normally leases are to be given for a period of one year only, but in cases where investment is necessary to improve or work a fishery or a ferry the lease may be advertised for a longer period with the prior sanction of the authority mentioned below—

(a) Where the lease is to be for not more than 3 years and the expected annual revenue is not more than Rs.500, the Additional Collector.

(b) Where the lease is to be for not more than 3 years and the expected annual income is not more than Rs.2,500, the Commissioner.

(c) In all other cases, the Board of Revenue.

In putting up proposals for lease for a period longer than one year full reasons should be given.

(5) In cases where the settlement is to be made for more than one year, the expected bid or revenue for the entire period and not the income for one year only shall be taken to be the revenue for purposes of classification of mahals as laid down in paragraphs (2) and (10) respectively.

(6) The calendar of mahals shall contain (a) the particulars and full description of the mahal, (b) the revenue for the current year; (c) period of settlement and (d) date from and upto which the settlement is proposed.

(7) Programme for auction of Sairat Mahals should be published at least 15 days ahead of the actual date of auction and should be circulated in the Thana Revenue Offices, Police Stations, Sub-Registry Offices, Tahsil Offices and Union Boards. The local Thana Revenue Officers may also fix certain important hats and bazars where the programme might be usefully circulated by beat of drums. Announcement by beat of drums should also be made in the mahal itself. Individual notice may also be given to outgoing lessees.

(8) Programme for auction of Sairat Mahals shall not be changed except for very special reasons and if for any unavoidable circumstances auction dates are changed, the next date should be declared on the spot by the Officer holding the bid or in his absence by any other officer authorised by him in this behalf in writing and shall be held not earlier than 7 days. But this will not include the cases of day to day adjournment.

(9) Except as provided in paragraph (1), settlement shall be made with the highest bidder and the name of the highest bidder shall be declared at the spot and bid shall be closed in the name of such highest bidder who shall be required to pay 50 per cent. of the bid money at the spot as earnest money and the balance within 7 days including the date of auction and possession of any mahal shall not in any case be delivered before payment of the full bid money. In cases of failure on the part of the accepted bidder to pay the balance within 7 days, the bid shall be cancelled and the entire amount of the earnest money paid shall be forfeited to Government. The taking of earnest money as above is mandatory and there is to be no exception to this rule on any account.

(10) In cases of leases up to Rs.500, Additional Collector will be competent to confirm the leases. In districts, which are without Additional Collectors, such leases will have to be submitted for confirmation to the Collectors. The Divisional Commissioner shall be competent to confirm leases upto Rs.2,500. Leases for more than Rs.2,500 shall always be referred to the Board of Revenue for confirmation. In case of refusal of the confirming authority to accord approval, the lease will of course terminate and the lessee shall be entitled to a refund after deduction according to the period of utilisation of the lease, and without any further continuation. This condition should be mentioned in the notice of auction.

(11) Programme for auction of Sairat Mahals shall be drawn up positively by the 1st of February each year at the latest and necessary publication shall be completed according to these instructions before the 15th of February. The actual

programme for bid shall start not later than the 1st of March with a view to enabling each officer to complete his programme before the 7th of April each year.

(12) Proposal for confirmation of leases shall normally reach the Additional Collector within 4 days from the auction date, to the Divisional Commissioner within 7 days and to the Board of Revenue within 10 days. These reports shall all be sent direct in the form prescribed in Board's Memo. No. 3525(16)S.M., dated the 18th September, 1957 which is reproduced in Appendix XVI, but copies will simultaneously be sent to the Commissioner or Additional Collector, who may refer any case to the Board or the Commissioner as the case may be for review of orders.

(13) Any person or party aggrieved in any way in the matter of any auction held in pursuance of these instructions may file an objection petition within 7 days, to the authority competent to confirm the result of auction. He shall at the same time file a copy before the Officer conducting the auction.

(14) The Officer before whom such objection petition shall be filed may call for a report from the Officer concerned together with all connected papers and on receipt of such reports, the Officer concerned shall dispose of the same within 15 days and confirmation of lease of such mahals shall be stayed till disposal of the objection petition.

(15) No appeal or revision lies against any settlement made by auction and no objection petition shall be entertained by the confirming authority unless it is on the ground of any material deviation from the rules or gross injustice. The decision of the Board of Revenue shall be final in all matters regarding settlement of Sairat Mahals, subject to the revisional powers of Government.

(16) All leases shall be made by registered agreement in the prescribed form given in Appendix IV, and shall not be signed by the Additional Collector of the District before valid confirmation.

(17) No officer except the Collector or Deputy Commissioner is competent to sign a lease.

(18) The above instructions apply to officers acting in their capacity as Managers of Government property. They do not, of course, apply to any officer required to act in his own discretion under any law or rule having the force of law.

(19) A lease should always be executed by the Ijaradar. The lease should contain the usual condition for recovery of arrears, if any, by the certificate procedure, for maintaining possession of the leased property on behalf of the Government,

for handing over possession of the property to the Government after expiry of the lease, for allowing facilities to Government Officials or Members of the Market Advisory Committee to inspect to leased property, and an undertaking not to make any construction of a permanent character in the vacant portion of the leased property without the approval of the Collectors, besides those enumerated in clause (8) of Rule 187, clauses (1) and (4) of Rule 204 and clause (5) of Rule 213, as the case may be.

(20) The rates of tolls payable by different squatters for different merchandise or other dealers or customers in a Sairat Mahal should be fixed with the sanction of the Collector in accordance with the principles to be prescribed by the Government under clause (6) of Rule 187 or according to clause (1) of Rule 205 or clause (5) of Rule 213 and a table of tolls or fees together with a list showing classes of articles and dealers, if any, exempted from the payment of tolls should be prominently displayed and published as provided in clause (7) of Rule 187.

190. Agreements for license of lands in the hats to the shop-keepers should be in the prescribed form given in Appendix IV. The licenses are non-transferable and recognition to transfer should only be granted to *bona fide* businessmen on executing a fresh agreement and on payment of a fee equal to 5 to 10 times the current rent or 25 per cent. of the consideration for which it is transferred. But no transfer fee will be charged for mutation of names on account of succession by inheritance. Recognition may be refused when the proposed transferee is undesirable.

Agreements for license of lands in hats.

191. Subletting of a hat or market by the Ijaradar in any form is entirely forbidden. When subletting is detected, proposals to eject such lessees should be submitted to the Collector.

192. Ordinarily the rent should be the full market rent. In the interest of rapid development of a new hat it may be desirable to charge lower rates to attract shop-keepers and vendors. Full market rent should, however, be charged from the transferee to whom no concession, which might have been given to the original licensee at the time of original settlement, will be extended.

Rent.

193. In case of the direct management of a hat, collection from "squatters" will be made according to a Table of Rates fixed on the principles laid down in rule 189(20). The table of rates may be fixed for the whole district or for a group of hats or for each particular hat accordingly as it suits the local conditions.

Table of rates for squatters.

194. These collections will ordinarily be for very small sums and for their receipts the squatters will be given a small slip or ticket which must be punched or dated by the Hat Muharrir before handing it over.

Receipts by tickets or slips.

195. These slips will be kept by the Tahsildar or other authorised officer of superior rank, in bundles of 100 each arranged according to consecutive numbers, and noted in his Registers 71 and 94 which will be kept for the purpose. The Inspecting Officer should particularly examine the stock of such tickets and the accounts for hat collections kept.

Unused slips. 196. After each market day the muharrier will return the unused slips or tickets to the Tahsildar who will note the number in Register 94/71 after examining whether the sequence is intact or not. The muharrier will also enter the amounts collected in a collection challan, which he will make over along with the money to the Tahsildar who will check it against the receipts noted as issued during the day.

Credit of receipts. 197. On receipt of these collections from the Hat Murarrier, the Tahsildar will enter the amount in his cash book (Register IV), posting the collection from the permanent shopkeepers and casual collections separately, and will acknowledge the receipt of the remittance in the Challan form, detach the challan in support of the amount, return the counterfoil to the Hat Muharrier and file the detached Challan in his office.

Receipts for rent of shops. 198. Receipts for rents of shops should be acknowledged in duplicate carbon receipt form and shown against the Miscellaneous receipt. Separate carbon receipt book should be used for each individual hat.

Inspection by Tahsildars. 199. The Tahsildar should frequently inspect the hats and note whether all vendors have slips or tickets of the date shown in the list of such tickets issued for the day. Prior to his inspection he should have with him the number of tickets or slips issued to the Assistant Tahsildars or hat collection Muharriers.

Protection of articles exposed for sale and use of standard weights. 200. The management authorities should see (a) that the condition of the hat as regards protection of articles exposed for sale are properly observed and (b) that standard weights generally in use in the locality are used by the sellers.

Profit and loss. 201. In addition to the above registers the Tahsildars should keep an account of the working of each hat in the following form for each year:

Total capital cost for—

(a) Lay out—drainage, wells, etc.

(b) Structures and shed, if any
year month . . .

Receipts.			Expenditure	
	Rs.			Rs.
(a) Shop rents		Establishment		..
(b) Casual collection		Contingencies		..
		Repairs and maintenance		
		Cesses		
Total of the month		Total of the month		.
Add—Brought forward from the previous month		Add—Brought forward from the previous month		.
Total upto the end of the month		Total upto the end of the month		..

This register is not an accounts register and is not to be used for checking collections. Its purpose is to ascertain the profit and loss at the end of each year from each particular hat in a district.

Unprofitable hats should be discontinued except in special circumstances. The policy of the Government is to manage the Hats and Bazars direct but khas management should be introduced only after a careful study of the financial implication of each case. Hats and bazars should be kept under khas management under special circumstances, *e.g.*, where the bidders combine not to raise the bid, etc. Before any hat or market is kept under khas management prior approval must be obtained from the confirming authority. As long as it is not found practicable to take over khas management of Hats and bazars, the system of ijara settlement by means of open auction may be continued.

(B) Fisheries.

202. *Jalkar*—Fisheries may be classified into 2 categories viz: Categories of Fisheries.

(1) Open fisheries viz: river fisheries.

(2) Closed fisheries viz: Khals, Beels, Tanks etc.

Fisheries where rearing is involved for a certain period allowing the fish to mature and fishing is done afterwards should be treated as closed fisheries. Where no such practice of rearing is involved they should be treated as open fisheries.

203. All jalkars in navigable rivers, as they confer the right to fishing in a flowing river only, vary with changes in the course of that river. Jalkar varies with the flow of the river.

204. For purposes of management of the Jalkar right of any navigable river, it will be given a tauzi number and the geographical limits of the right will be described in accurate detail. Frequently owing to loose descriptions in the past there was much trouble and litigation among the lessees of neighbouring fisheries.

205. The following principles should be followed in the matter of management and settlement of Government Fisheries:— Principles of Management and Settlement of Government Fisheries.

(1) Both open and closed fisheries should be settled with the highest bidders by open auction for such period at a time as may

be found necessary having regard to the local customs regarding the rearing and catching of fish. The lease should, however, contain a stipulation that the lessee will be required to provide employment to fishermen living in the neighbouring villages on customary terms.

(2) Small collections of water like dobas and other fisheries, which from enquiry appear to have been thrown open by the former zamindars to fishing or steeping jute plants by the public without any payment, should be allowed to be used as such. In order to maintain the title of Government to such collections of water, they may be leased out to some selected representatives of the local public on a nominal rent of Re.1 per year subject to the condition that the public shall be entitled to use them in the same manner as they were using them before acquisition, without payment of any fee or charge.

(3) When any fishery belonging to an ex-rent receiver is held by a non-rent-receiver under a valid lease granted by the ex-rent-receiver, the lease will have to be respected by Government till its term is over or till the acquirable khas lands of non-rent-receivers are acquired under section 44 of the State Acquisition Act, whichever is earlier. Cases may also arise where the settlement of a fishery by private negotiation may become necessary on legal advice in order to avoid litigation or other complications. There may also be cases where the lessee of a fishery may suffer a loss for no fault of his due to the failure of Government to put him in possession of the fishery in time pending examination of the claims put forward by other parties or of the petitions disputing the title of Government or due to the issue of an injunction by a Court of Law in a civil suit. In all such cases, the Revenue Department may take such action in the matter of the settlement of the fisheries as may be advised by the Law Officers of Government.

(4) Where the fishery has been leased out to a person on the result of an open auction, or for any special reason by negotiation, the lease should contain a stipulation that the Collector may cancel the lease if any of its conditions is violated or if the lessee is found guilty of infringing any law relating to fish preservation, the lessee being given only a single right of appeal to the next higher authority.

Procedure for
Settlement of
Fishery.

206. The procedure for preparation of a calendar of Fisheries in districts and their communication to various authorities and the publication of the programme of public auction as also the rules governing the conduct of such auction and the procedure for submission of reports to higher authority for confirmation and the filing of objection petitions if any shall be analogous to those laid down in respect of auction sale of Hats and Bazars in rule 189 supra. Fishery lease should be in the form given in Appendix IV.

207. (i) It is advised by experts that tanks and closed channels should, as far as practicable, be dewatered during dry months at the end of each period of these leases, removing the young fish to another tank. A part of the bottom silt can be removed and utilised as agricultural manure and the tank or the channel allowed to lie fallow for sometime. The bed may even be ploughed and a short term crop raised on it. After the crop is harvested, the bed should be ploughed again, manured with cheap oil cake, cowdung, stable refuse, etc. and then filled with water for fishery purposes. This will increase the yield of fish. The tanks that dry up every year may be used as nursery for fingerlings which grow better in shallow water.

This procedure should be followed where possible.

(ii) The revenue from these Government fisheries will be credited as miscellaneous demand and will be entered in Registers VI and VII.

(C) Encroachments on foreshore of navigable rivers.

208. The Collector as representative of the Government is the custodian of the public interest in all navigable rivers and river channels. Control over the bed and foreshore of navigable rivers.

Government have absolute right of control over the channels and beds of navigable rivers including foreshore except where they have transferred these right to private persons or corporations.

209. (a) A navigable river is one which allows the passage of boats in all seasons of the year. It need not be tidal. Terms explaining navigable river.

(b) The bed of a navigable river is that portion of the subsoil which is habitually covered by the waters of the river and extends to the high water mark on both banks. It includes the area described below as foreshore. Bed.

(c) Foreshore is the space between the high water and low water marks. The foreshore is, therefore, not a constant site: it may recede with the river or it may infringe on already settled land. Grants given by the Government in foreshore are not fixed at the site of the river at the time of the grant but change with the river. Foreshore.

(d) By "High water marks" is meant the highest point ever reached by the ordinary spring tides in the course of the year. High water mark.

(e) The bank of a river is the land which confines the waters of the river in its channel or bed in its whole width but which being above high water mark is not included in the bed of the river. Bank.

Regulation XI of 1825 limits the rights of riparian owners to high water line of the river. No encroachments beyond that limit can be allowed without Government permission.

210. The first part of section 5 of Regulation XI of 1825 which states that nothing in this Regulation shall be construed as justifying any encroachment by individuals on the beds of channels of navigable rivers, limits the rights of the persons owning or occupying lands on the banks strictly to the high water line of the river and they have no rights in the foreshore. When, therefore, any such person constructs a jetty, wharf, pier, bathing ghat or any revetment on the bank and extends it below high water mark, he is encroaching upon the foreshore if any part of the construction extends thereto. No person, whatever his rights on the banks, can do this without the express permission of Government.

No sands or gravels can be taken from foreshore bed.

No person should be allowed to take gravel or sand from the foreshore or bed of the river unless he can clearly establish his right to do so through the civil court.

To whom application to be made for permission to encroach on the beds of rivers. Collector to cause enquiries to be made. He can grant permission if the encroachment is unobjectionable.

211. Any person desiring to make any construction or excavation in or extending into the foreshore or bed of a navigable river or channel, shall apply to the Collector of the district for the necessary permission. The Collector will cause such enquiry to be made as he considers necessary, and in particular will consult the local officers of the Irrigation Department. If he considers that the work will not cause serious obstruction to navigation or the use of the river by the public, he may by an order in writing permit it to be done, provided that the party agrees, besides any special condition which the Collector may consider necessary in the particular case, to the following conditions, viz.,

(i) that the encroachment with any structure thereon will be removed without any compensation, whenever its removal is considered necessary in the interest of the public,

Conditions to be imposed for such permission.

(ii) to pay such license fees for permission to use the foreshore as is prescribed in Rule 213,

(iii) that the acceptance of such fee by Government does not in any way prejudice the right of Government to assess rent upon the same area under the law.

Undesirable encroachments not to be permitted. Application with Collector's report to go to Irrigation Department, Commissioner and Board.

Any work or encroachment which is undesirable should not be permitted.

The order of the Collector allowing an application and the conditions under which the permission is given, together with the opinion of the officers of the Irrigation Department should forthwith be communicated to the Board of Revenue through the Commissioner of the Division.

Licence Fee.

It should be clearly understood that the fee to be paid is a licence fee and is neither rent nor revenue.

In dealing with such cases the Collector should refer the matter to the Board for its approval or for the approval of the Communication, Buildings and Irrigation Department as the case may be.

212. An agreement in the form given in Appendix IV should invariably be executed for the licence of a jetty or flat or any other similar structure erected on the foreshore of a river in order to prevent any claim being made in future. Form of agreement for licence.

213. The principles for management and Settlement of foreshore lands have been laid down by Government in their Memo. No. 11471-L.R., dated the 18th July 1957 in the following manner:—

(1) In the matter of granting temporary licenses of foreshore lands for the purpose of bathing ghats, wharves, dropwalls etc., the minimum fee should be Rs.10 and maximum should not be over Rs.500 except where the encroachment is of an exceptional character. When assessing fees, the Collector should take into consideration— Principles for management and settlement of foreshore lands.

- (a) the area of the encroachment,
- (b) the length jutting into the river,
- (c) the importance of the encroachment to the owners, and
- (d) the obstruction by the encroachment to navigation and to other persons using the foreshore.

The fee should be annual.

(2) Where any portion of foreshore land is required by a steamer company or by an industrial or commercial concern for erecting a jetty for landing ghat and there is no competition from other similar applicants, the Collectors shall have the power to fix the annual fee by negotiation with such company or concern.

(3) Where there is competition between several candidates for erection of a jetty or a steamer ghat, applications should be received only from the steamer companies or river service companies plying motor or steam launches or ordinary boats, as the case may be, and they should be required to submit closed tenders indicating the length of foreshore land they require and the fee they are prepared to pay. In such cases, licenses should be given to the party which is likely to serve the greatest interest of the greatest number and at the same time tenders the highest amount or agrees to tender the maximum amount.

(4) Where there is no competition for any particular site, the foreshore land should not be settled by public auction but by private negotiation.

(5) Where any piece of foreshore land is required for the construction of a jetty or a landing ghat for the use of the general public, ordinary boats and steamers alike, the right should be settled in favour of the highest bidder through a public auction and a proper license shall be granted. In such cases, the Collector shall fix the scales of fees which the licensee is to charge from different kinds of customers. The license should provide that in the event of breach of any of the conditions, the Collector shall have the power to cancel the license and put the site to auction afresh.

(6) Licenses for foreshore lands, once issued to any steamer company, public service (motor launch) company, other river transport services or any industrial or commercial concern for the construction of any jetty or landing ghat, may be renewed periodically by the Collector with such modification in terms if any, including enhancement of license fee as may be considered necessary.

(7) All orders passed by Collectors with regard to foreshore lands shall be subject to the revisional powers of the Board Revenue.

214. When a foreshore right is to be settled by open auction, instructions contained in Rule 189 should be followed and confirmation of settlement is to be made according to procedure mentioned therein.

Temporary structure on foreshore.

215. As occasion requires, temporary jetties or flats may be allowed to be moved up and down the bank or from one char to another without paying an extra fee so long as they serve the same steamer station.

Purely temporary structures for scaring away sharks, alligators, etc., may be ignored at the discretion of the Collector.

Fees how to be accounted.

216. A list of all such encroachments in a districts should be kept in the Collectorate as well as in the subdivisional offices.

A separate portion of miscellaneous demand Register VI should be kept in Tahsils showing the demand on account of such fees. These collections will be entered in miscellaneous receipt Register VII.

Touring officers to watch encroachments.

217. The touring officers of the Government Estate Department and also other officers under the Collectors and Subdivisional Officers, Officers of the Irrigation Department as well as all local authorities including the presidents of Union Boards should keep strict watch on the encroachments and obstructions on the foreshore of navigable rivers and should report the cases noticed by them to the Collectors who will examine whether the encroachment is an authorised or unauthorised one or whether it is an undesirable one.

An unauthorised construction or excavation in the foreshore or bed of a navigable river is *prima facie* an obstruction to the full and free use of the river by the public, and thus constitutes an

offence (cognizable) under section 283, Pakistan Penal Code, for which it may be necessary for the police and the Magistrate to take action either by regular prosecution or by proceeding under section 133, Criminal Procedure Code.

218. On receipt of a report of an unauthorised encroachment the Collector shall, except in cases in which he thinks that the encroachment may be ignored and unless there has been a criminal prosecution already, call upon the person or persons who have made the encroachment to show cause why the encroachment should not be removed by him or them. The party may then apply for the necessary permission and the case would then be treated according to the rules 211 to 213.

Procedure to be followed by the Collector on receipt of report of unauthorised encroachment.

219. When an application for permission to an encroachment which has been already made is rejected, or when the party on whom a notice issued according to the preceding rule does not appear or shows cause but it appears to the Collector unsatisfactory, the Collector shall forthwith take such action as may be necessary under the provisions of East Bengal Government Lands and Buildings (Recovery of Possession) Act, 1952, (East Bengal Act X of 1953) to remove the obstruction or encroachment. If the portion of the river has been notified under section 2 of the Bengal Canals Act (Act V of 1864) prosecutions may be undertaken under section 16 of that Act; and where section 56(1) (b) of the East Bengal Embankment and Drainage Act, 1952 (Act 1 of 1953) applies, action may be taken under that section too.

Removal of obstruction or encroachments.

Recovery of possession Act.

Embankment Act.

In cases in which the above provisions of law may not be applicable, action may be taken in the Civil Court for necessary injunction or other orders for removal of the obstruction and the encroachment.

220. Before a prosecution can be undertaken, the facts must be clearly ascertained, and a full statement of facts drawn up. Amongst other things, the nature of the encroachment should be mentioned, and it should be stated how, when and by whom it was made, also what steps have been taken hitherto with a view to having it removed.

Procedure before prosecution.

In particular it should be stated where the encroachment is situated with reference to high and low water mark—

- (a) at the time when the encroachment was made, and
- (b) at the present time.

A plan should also be prepared showing, among other things, the encroachment complained of and other neighbouring encroachments, if any, also the high and low water marks now and previously, if known, and so on.

221. The foregoing instructions do not in any way circumscribe the powers of a Collector to take action under the laws and regulations for the time being in force for the assessment of land revenue or rent on unassessed char or other lands.

Saving of Collector's power of assessing revenue or rent.

Artificial Accretions.

222. In future, if these rules are observed, it should be possible to stop at an early stage encroachments on the foreshore which result in artificial accretions or such artificial accretions as are made by raising the bed of the river by a deposit of cinders, etc., below the high water line. When any such artificial accretion has been made in the bed of a river, being public domain, and the Collector does not deem its removal necessary, he should treat it as a Government property.

Government's rights to lands acquired under Land Acquisition Act.

223. Lands acquired by the Government on the banks of rivers for the purpose of roads or embankments or for any other purpose under the Land Acquisition Act vest in the Government free from all encumbrances and easements (section 16 of the Land Acquisition Act) and after such acquisition neither the original owner nor any adjacent landowner has any right therein nor to the accretions forming out of the public domain.

Khutagari Fees.

224. Government feel that the practice of levying khutagari fees is outdated and should be abandoned. No khutagari fee, i.e., fee for mooring of boats, should therefore be realised nor should the Government lease out khutagari rights to any body. The question has been dealt with in Government Circular No. 9274-L.R., dated the 26th July, 1956, Board's Memo. No. 3524-S.M.-441/55, dated the 16th September, 1957 and Circular No. 10344(26)-G.E., dated the 4th September, 1940 which are reproduced in Appendix XI.

Management and Settlement of ferries.

225. Instructions regarding settlement and management of ferries, contained in Government Memo. No. 11472-L.R., dated the 13th July, 1957, which is reproduced in Appendix X, should be followed.

(D) Roadside lands.

Rules under the Highways Act.

226. The Rules which have been framed under the Bengal Highways Act (B. C. III of 1925) are reproduced in Appendix VIII. These Rules govern the roadside lands of Provincial roads whether maintained by the Communication and Buildings Department or by the District Boards. Collectors should afford assistance to the officers of Communication and Buildings Department and District Boards in all questions which arise relating to the leasing of such lands.

No fresh lease of roadside lands should ordinarily be granted.

227. No fresh leases of such roadside lands should ordinarily be granted. On the expiry of existing leases, the lessees should ordinarily be required to give up the land subject to the rules following.

Status of occupants of non-agricultural lands.

228. Where the land has been leased for non-agricultural purposes the conditions of the lease will govern the question of its determination or renewal. When the land has been leased for agricultural purpose, the tenant who has acquired the status of a non-ejectable raiyat under the law should be allowed to remain on payment of fair and equitable rent.

229. The Communication and Buildings Department may (i) manage roadside lands themselves as is contemplated in Rule 223 or (ii) without relinquishing them make them over to the Collector for management; or (iii) relinquish them outright to the Revenue Department.

On relinquishment of roadside lands by the Communication and Buildings Department to the Collector, a Government Estate will be constituted.

When course (ii) is taken the lands should be constituted into a Government Estate, a separate touzi number being assigned and the realizations being credited as rent. The officer charged with the management of the estate should submit to the Collector proposals for settlement or resettlement in the ordinary way and the Executive Engineer should be consulted about any settlement proposed in respect of class (ii) lands.

When course (iii) is taken the lands should be merged with the lands of the Government Estate and they should be taken up for settlement or resettlement in the ordinary way.

230. Sanction of the Communication and Buildings Department should always be obtained, when course (ii) of the preceding rule is adopted, for the settlement of roadside lands for non-agricultural purposes. When a fresh settlement is made or a renewal is granted for non-agricultural purposes the lease should be in the form given in Appendix IV. As there is no provision in the East Bengal State Acquisition and Tenancy Act for the temporary settlement of lands for agricultural purposes, roadside lands, if necessary, should always be given in settlement for non-agricultural purposes where Part V of the East Bengal State Acquisition and Tenancy Act has come into force. Once a land is given in settlement for agricultural purposes, the tenant becomes a raiyat under section 82(2) of the Act and under section 83, he can use the land in any manner he likes. Under section 85 he cannot be ejected from his holding or from any part of his holding except in execution of a decree for ejectment passed by a civil court on the ground that he has done any act in contravention of the provisions of the Act.

Sanction of Communication and Buildings Department necessary for settlement of roadside lands. Forms of non-agricultural lease for roadside lands.

231. It may be noted that no one is allowed to construct a building or structure without the consent of the Executive Engineer to whom a plan must be submitted for approval.

Consent of Executive Engineer necessary for construction of building on roadside lands.

232. In case of settlement of lands for the purpose of constructing a pucca structure, the period of settlement should generally be for 30 years.

In cases of settlement of the Communication and Buildings Department roadside lands for non-agricultural purposes, the amount of the premium or the rent should be fixed in relation to the circumstances of the case.

233. The form of lease is in the form of an indenture. Such indentures are generally executed in duplicate and both are registered, one copy remaining with each party. If any plan forms part of the document, three copies of that are needed, as one copy of it is retained by the registration office, and one

copy is attached to each of the two copies of the document. Both the copies of the indenture as well as all the three copies of the plan have to be signed by both the parties. A copy of the indenture together with a copy of the plan should be kept in the office of the Superintending Engineer.

If no fine or premium is paid, leases or counterparts thereof executed at the time of settlement made directly by the Government with the existing occupant of land, are exempt from stamp duty under Notification No. 6, dated the 12th September, 1931 reproduced on page 163 of the Stamp Manual, 1931. According to the proviso (1) of Section 3 of the Indian Stamp Act II of 1899, no duty shall be chargeable in respect of any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable on such instrument.

(E) KUTCHERY COMPOUND.

Kutchery compound. Rules in the Public Works Department Code.

234. The rules regarding the management of kutchery compounds borne on the books of the Communication and Buildings Department will be found in Appendix VII of the Bengal Public Works Department Code, 1st Edition. These rules are reprinted in Appendix IX. Special attention is directed to Rule 8 and to the form of agreement with clubs, etc. (Appendix IV) and the license form for shop-keepers.

(F) REMOVAL OF STONES, ETC.

Mines and minerals.

235. All lease- waste or unoccupied lands should be given subject to retention of the full right of 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.

Collections and removal of stones, sand, etc., from Government Estates.

236. The following rules are prescribed for the collection and removal of stones, river sand, limestones, etc.

To whom applications to be submitted.

(i) Applications for the collection and removal of stones, sand, etc. required for private use, shall be submitted to the Tahsildar or his immediate superior or to the Collector or Revenue Deputy Collector to whom he is subordinate.

Specifications of quantity of material.

(ii) Such applications shall state approximately the quantity of each kind of material required.

Permit for removal of material.

(iii) The material will be removed from such sites only as have been selected by the Tahsildar, or other superior officer with the approval of the Collector, and the permit to be granted for the purpose shall be drawn up in the prescribed form (Appendix III)

- (iv) The rates to be levied shall be determined in each case by the Collector, subject to the approval of the Commissioner, in accordance with existing market rates and local circumstances. Rates to be levied.
- (v) The material shall be stored in convenient places, for measurement and check by the Tahsildar under the supervision of a responsible officer, not below the rank of a Revenue Circle Officer. Storing and measurement of material.

CHAPTER VIII—ALIENATION OF GOVERNMENT LAND.

237. Except where land is needed for Provincial Government purposes, no Government land will be transferred or leased at anything less than in full market value. No proposal contrary to this policy should be submitted. If a local body or other public body or association deserves Government assistance, it must be afforded by a grant-in-aid capable of being exhibited in the budget of the department concerned and not in the form of gift, sale or lease of land, either free or at a concessional rate, which amounts to a concealed subsidy at the expense of public revenues.

(ii) Proposals of Divisional Commissioners for the transfer of Government land from one department of the Provincial Government to another should be submitted, with their opinion, to Government in the department concerned with the object for which the land is required. Such proposals should specify the object and the conditions of the proposed transfer and should contain particulars of the area, market-value and estimated yearly rental of the land and state which department is in charge of the land.

(iii) If the administrative department approves the proposal, it will first consult the Revenue Department. The latter will, in its turn, consult the Board of Revenue or, in the case of Government land in the charge of the Communications and Buildings Department or any other department, the department concerned. If there is no objection to the proposal, the Revenue Department will return the case to the administrative department with a memorandum sanctioning the transfer of the land and stating the conditions of transfer, if any. The administrative department will then send a copy of the memorandum of the Revenue Department to the officer concerned, accompanied by such other papers as may be necessary.

(iv) The procedure in sub-paragraph (ii) above will apply also to the proposals of Divisional Commissioners for lease of Government lands at full market value to local or other public bodies or private individuals, except that they should be submitted to the Board of Revenue instead of Government in the department concerned. The Board will if there is no objection to the proposal, sanction the lease. In case the land is in the charge of any other department of the Provincial Government, the Board will ask that department through the Revenue Department to relinquish the land to the Revenue Department if there is no objection to the proposal. The land will then be formed into a Government Estate and settlement made in accordance with the rules.

238. Instructions regarding alienation of Government land for construction of mosques are contained in Board's Memo. No.2881-G.E., dated the 8th/12th June, 1956 which is reproduced in Appendix XVII. The land on which a mosque is to be constructed should be sold outright on realisation of full capitalised value without any assessment of rent. But before such sale the sanction of Government should be taken.

239. In the case of resumption of land made in favour of local bodies or companies costs of proceedings should be recovered from the applicant as per paragraph 165 of the Land Acquisition Manual, 1938.

240. According to article 135(1) of the Constitution, all contracts made in the exercise of the executive authority of a Province shall be expressed to be made by the Governor of the Province and all such contracts and all assurances of property made in the exercise of that authority shall be executed on behalf

of the Governor by such person and in such manner as he may direct or authorize. But no notifications under this section appear to have been issued upto this time. In view of the provisions of Article 219 of the Constitution, all notifications issued under the Government of India Act, 1935, and in force immediately before the Constitution day in Pakistan shall continue to be in force until superseded. So the notification No. 5268-J, dated the 29th June, 1937 issued by the Governor under section 175(3) of the Government of India Act, 1935 is still in force.

According to this notification undermentioned classes of contracts and assurances may be executed on his behalf as follows:

Contracts or other instruments in matters connected with the lease or sale of land.	By Collectors of districts and Deputy Commissioners.
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All agreements, licences and leases entered into with the Government should in future be subject to the express condition that the original document will be retained by Government. Government will however have no objection to a duplicate being executed and registered in any case in which a lessee or licensee desires to have a duplicate for his own retention, provided that the whole cost of such duplicate is borne by the lessee or licensee.

CHAPTER IX—SECURITIES OF OFFICERS.

Security and
agreement of exe-
cutive officers.

241. Every non-gazetted executive officer of the Government Acquired Estates, employed as such, shall give security in cash or fidelity bond as shown below:

- (1) Circle Inspector—Cash security or fidelity bond of Rs.300.
- (2) Revenue Circle Officer (Management)—Cash security or fidelity bond of Rs.500.
- (3) Assistant Manager or Subdivisional Manager—Cash security or fidelity bond of Rs.500.

In no case the security is to be accepted otherwise than from the officer concerned personally.

No relaxation of this rule should be made without the sanction of the Board.

Return of the security and the agreement will be governed by the principle laid down for public officers in Chapter V of the Board's Miscellaneous Rules, 1934.

Bonds in favour of
the Governor of
the Province.

As the services of Subdivisional Manager, Revenue Circle Officers and Circle Inspectors are transferable, the security bonds executed by them should be in favour of the Governor of the Province instead of the Collector. This will avoid the execution of fresh bonds on each transfer.

In the case of transfer of an officer from one district to another he will work under the cover of his previous security. The previous Collector should take steps to take nikash and ascertain liabilities of the officer, if any, within the maximum period of six months from the date of the transfer. If any liability is fixed and resultant deduction is made from the security, the officer concerned, must, on intimation, immediately make up the deficit by a fresh deposit. The Collector will then transfer the security account to the Collector of the district where the officer has been transferred.

Securities of
Tahsil staff and
Accountants, etc.

242. It has been decided by the Board of Revenue that the following categories of employees under the Government Acquired Estates and Khas Mahal should furnish securities as detailed below:

- (1) Tahsildar—Cash security of Rs.1,000.
- (2) Assistant Tahsildar—Cash security of Rs.750.
- (3) Accountant—Cash security of Rs.1,000.
- (4) Nazir-cum-Cashier—Cash security of Rs.1,000.

In respect of the employees of the categories mentioned above, Rs.500 should be realised forthwith in cash out of the cash security. The Collector may, however, allow the newly appointed Tahsildars and Assistant Tahsildars who are not in a

position to deposit the amount of Rs.500 at a time, to join their duties on furnishing a cash security of Rs.250 at a time instead of Rs.500. The Collector may give facilities for building up the balance by instalments within the next two years provided fidelity bond for double the balance amount is executed or security of landed property of double the amount is given. In addition, each Tahsilder, Accountant, and Nazir-cum-Cashier should execute bond of Rs.3,000 with 3 sureties each of the amount of Rs.1,000 and the Assistant Tahsilder should execute a bond of Rs.2,250 with 3 sureties each of the amount of Rs.750.

243. Collectors must see that sufficient security is taken from other subordinates of the Managers, through whose hands money passes, and in fixing the amount and character of the security should be guided by the principles laid down for the taking of security from public officers in Chapter V of the Board's Miscellaneous Rules, 1934. **Security from other employees.**

The Collector's order should be taken in fixing the security of each officer, where a case is not governed by the orders of the Government or the Board.

244. The register of securities (Register No. XXXII) should be examined by Collector at the close of each year to see if instalments are being realised regularly from those who have been allowed to deposit their security by instalments. **Annual examination of the security Register No. XXXII.**

245. Bonds of the Subdivisional Managers, Revenue Circle Officers, Circle Inspectors and of the employees of the Revenue Deputy Collector's office should be kept in the District Treasuries, copies of plain paper being kept in the Manager's office for reference when necessary. **Deposit of security bonds.**

The bonds of mufassal employees should be kept in the office of the Collector.

246. In the absence of any specific directions to the contrary, in cases where an officer required to give security is unable to furnish it in cash he may give a fidelity bond of an Insurance Company approved by the Government. **Security in fidelity bond of an Insurance Company.**

In such cases the officer should, however, be required to deposit a quarter of the amount of security in cash and give a fidelity bond for the balance, which should be deposited in monthly instalments at the rate of 1/15th of the Officers' salary. The fidelity bond will be cancelled only when the entire amount of the bond has been realised.

Collectors are empowered to allow the above concession in respect of officers drawing up to Rs.100 and Commissioner in respect of officers drawing higher pay. **Deposit of security.**

To watch the payment of the annual premium the Collector will maintain the Security Register No. XXXII of the Officers who have been allowed to furnish security in fidelity bonds. The

date or dates of the payment of premium should be noted in the remarks column. Register XXXII will be maintained in the form given in Appendix I.

Security Bonds. The ministerial staff and Tahsildars and others liable to furnish security must satisfy the condition regarding their securities before they are allowed to join their appointments.

247. The forms of security bonds given in Appendices A, B, C, D and E of the Board's Miscellaneous Rules, 1934 with necessary modifications should be used for taking security bonds from the employees for their securities.

The practice of one officer standing as surety for another in the same office is forbidden.

CHAPTER X—INSPECTION AND SUPERVISION.

248. The following rules must be complied with unless, by Application of a written order, the Collector has sanctioned a departure from a particular rule. A copy of that order should be kept in the office in a separate file, so that an inspecting officer may be able to find it at once.

249. The Circle Inspector or Revenue Circle Officer (Management) should ordinarily be out on tour at least for 20 days in a month. During this tour he must visit every Tahsil in his charge every month. During such inspection he must carry out a cent per cent. audit of collection by cross verification of the counterfoils of rent-receipts against Registers II to VII. He must ensure that the Tahsildar makes his credits at regular intervals, never allowing money in excess of his security to accumulate in his hand. He should also see that all collections are promptly posted in the tenants' ledger. He should examine the tenants' portion of the rent-receipts in certain cases in order to see that they tally with the counterfoils. He should personally inspect at least 10 per cent. of the khas lands in each village during the cultivating season every year in order to see if anybody has grown any unauthorised crop on any of the khas lands. He should check at least 20 per cent. of diluvion lines drawn by the surveyors and check up the list of Abatement and Remission drawn up by the Tahsildar. Similarly he should visit the alluvial areas in order to see if there has been any accretion or char formation so that earliest steps may be taken for their settlement as soon as they are ripe for settlement. He should also make himself sure whether any land so far held under grazing or any other lease has become fit for permanent settlement. In course of his inspections he should check up cases of mutation in order to see whether the Tahsildars report has been drawn on correct lines and whether correct informations has been supplied by him. In case of mutations arising out of registered transfers no further scrutiny by the Circle Inspector will be necessary, but in mutations arising out of inheritance, etc., he should check up by reference to the villagers, whether proposals made by the Tahsildar are proper.

250. The Subdivisional Manager who will be out on tour for at least 15 days in a month will inspect the office of the Circle Inspector or the Revenue Circle Officer (Management) at least twice a year. He will also inspect all the Tahsil Offices under him at least once a year. In inspecting the office of the Circle Inspector or the Revenue Circle Officer (Management) he will examine whether the returns and reports, etc., wanted by higher offices are submitted in time. He will also look up whether the audit or the enquiries by the Circle Inspector or the Revenue Circle Officer (Management) as detailed in the foregoing paragraph are conducted by him properly by making 5 per cent. check of the work done by the Circle Inspector or the Revenue Circle Officer (Management) as the case may be. Similarly the Revenue Deputy Collector who is expected to be out on tour for at least 10 days in a month will inspect the Subdivisional Manager's Offices once a quarter and the Thana Revenue Offices

Inspection by Sub-divisional Manager and Revenue Deputy Collector.

at least once a year. He should inspect at least 15 per cent. of the Tahsils in his jurisdiction with particular attention to outlying and backward Tahsils. During such inspection he should see that all these subordinate officers are carrying out their duties as enjoined above properly and for that purpose check of at least 2½ per cent. of their work will be necessary.

A tour chart showing the Tahsils and other offices visited and inspected should be maintained by all the above Inspecting officers.

Inspection by Additional Collector.

251. The Additional Collectors of Revenue should inspect each of the Subdivisional Manager's office under them twice a year; and during one of these inspections they should follow the instructions contained in the Inspection questions of the Manual. They should also inspect a good number of Tahsil offices and the Revenue Circle Offices each year and follow as far as possible the Inspection questions of the Manual. In the course of these inspections they should see whether the Revenue Deputy Collector and other inspecting Officers have observed the questions fully in the course of their inspections.

Regular inspection after notice.

252. Inspections should be held after proper notice. In case of Tahsil inspection notice should be given in good time to the tenants who will be asked to attend with their receipts. In addition to inspections, of which notice is given it is essential that surprise inspections of tahsil should also be made as often as possible. These will compel the tahsildar to keep his accounts and registers up-to-date and to remit collections promptly. The enforcement of this rule is the special duty of the Collector, who should satisfy himself that the visits are made in such circumstances as to be really unexpected.

Surprise inspections.

When at such a surprise inspection, the Tahsildar cannot produce all his registers, the inspecting officer should, as soon as possible, complete his check by comparing the registers already examined with the remaining registers. At the time of doing so, he must satisfy himself that no alterations have been made subsequent to his first inspection in the entries already examined.

Report of inspections in the annual Report.

A report as to the inspection and touring of all executive officers should be submitted along with the Annual Report under the paragraph "Tours of Executive Officer".

Rent receipt books

253. (1) Ordinarily before inspecting a tahsildar's office, the inspecting officer will refer to Register 94, and take a list of the number and particulars of the books for which the Tahsildar is responsible, and he will begin his inspection by calling all the receipt books in the Tahsildar's custody and comparing them with the list. If he has not an opportunity of preparing such a list from Register 94 he will note particulars of the books found in the custody of the Tahsildar and compare them with Register 94 on his return to headquarters. The cause of any discrepancy must be fully investigated and the responsibility for it must be traced to the officer who is at fault.

(2) If Collector's indents for receipt books are carefully based on the normal consumption, the books in the custody of a tahsildar will ordinarily bear the press and Forms Manager's distinguishing letter indicating that they were printed in the current or preceeding year, and the Collector's annual serial or preceeding year. If, therefore, the Tahsildar is found to have receipts which were received by the Collector several years before the date of inspection or if raiyats produce such receipts in support of current payments, the inspecting officer must take particular care to ascertain whether the Tahsildar's possession of such receipts has been authorised.

254. The procedure to be observed in making an inspection after notice is as follows:—

- (a) Collect rent-receipts from the rayats in attendance.
- (b) Compare the receipts collected from the raiyats with the duplicate receipts in the possession of the Tahsildar and verify the entry of the amounts in Registers II and III.
- (c) Examine the list of Tauzis and tenures in respect of estates acquired before the 23rd March, 1956 and see that Registers II and III of each estate and tenure are produced by the tahsildar.
- (d) Inspect the stock of receipt books.
- (e) Verify the cash balance shown in Register IV.
- (f) Check the correctness of the account kept in Register II.
- (g) Check daily total in Register III and VII and verify their entry in Register IV.
- (h) Check remittances shown in Register IV with chalans or Register V.
- (i) Notice whether the tahsildar makes remittances punctually and whether the amount at any time in his hands has been excessive, in view of the amount of his security.
- (j) Verify and initial corrections in the rent-roll and in Register II after comparison with original orders.
- (k) Verify mutations by personal enquiry from tenants and note whether at least 10 per cent. of the mutations of the past years have been verified.
- (l) Examine Registers VI and VII and compare the nature and amount of receipts with those of former years.
- (m) Compare Register XII with Register VII and note whether premium due has been duly collected and credited in Register VII. If credited, initial both entries. If not, record the reason.
- (n) Check entries in the rent-roll by personal enquiry from recorded tenants and note whether at least 5 per cent. of the entries have been checked during the past year.

- (o) Check remissions entered in Register II with the tahsildar's advice lists.
- (p) Check the list of defaulters (Return III) by questioning the defaulters as to the accuracy of the accounts or by reference to Register II in the case of absent defaulters.
- (q) Discuss estate improvements with the tenants.
- (r) Examine Register VIII and ascertain whether unoccupied lands are personally inspected once a year by the Tahsildar, ascertain whether purchased holdings are promptly resettled.
- (s) Examine the annual reports on diluvion and alluvion and see whether necessary orders have been passed and effect given to them.
- (t) Examine Register X and see whether action is necessary with reference to leases about to expire.
- (u) Consider the state of collections, and whether any special measures are necessary.
- (v) Ascertain whether proper measures are taken to preserve from encroachments pasture land and other land set apart for common use.

Amount of
checking by Ga-
zatted Officers and
Circle Inspectors.

The percentage of the entries covering a period of one year to be checked by inspecting officers is given in Rules 127, 249 and 250.

**CHAPTER XI—OFFICE PROCEDURE AND TREATMENT AND
DISPOSAL OF RECORDS.**

255. As regards receipt, treatment and disposal of all records, procedure prescribed in the Bengal Records Manual, 1943, should be followed.

CHAPTER XII PROCESS OF STATE ACQUISITION.

Two modes of acquisition. 256. The East Bengal State Acquisition and Tenancy Act, 1950 (East Bengal Act XXVIII of 1951) came into force with effect from the 16th May, 1951. It provided for two methods of acquisition of rent-receiving interests, namely (1) summary acquisition of Zamindaries under section 3 in Chapter II, (2) wholesale acquisition of rent-receiving interests on an area basis under Chapters IV and V of the Act. Four hundred and forty-three Zamindaries or estates were acquired under Chapter II, and Patuakhali and Pirojpur subdivisions of Bakerganj district and Sundarbans area of Khulna district were acquired under Chapters IV and V of the Act before 2nd April, 1956, when according to the East Bengal Ordinance No. III of 1956 notifications acquiring the remaining rent-receiving interests and non-retainable classes of khas lands of rent receivers with effect from the 14th April, 1956, were issued.

Management of Acquired Estates. 257. During the initial stage of acquisition the acquired estates were managed estatewar with a separate Manager for each estate or group of estates till the 1st of May, 1954 when management was reorganised on a district-wise basis with a separate District Manager for each district. Later with the decision of Government to acquire all rent-receiving interests by 14th April, 1956, the work entered a new stage and an Additional Collector of Revenue was appointed for each district in December, 1955.

Collection papers. 258. In respect of properties acquired before the 23rd March, 1956 collection was based on the records supplied by the ex-proprietors in case of Chapter II areas and on the finally published records-of-rights in case of wholesale acquisition. In case of properties acquired on and after the 23rd March, 1956 there was no possibility of getting collection papers from the ex-proprietors. It had, therefore, been decided to get preliminary rent-rolls prepared by the Settlement Department. The preliminary rent-rolls have since been prepared and till the final publication of Compensation Assessment Rolls under section 43 of the Act will form, along with other existing records, the provisional basis of collection after such verification and correction as may be feasible. The rent-receipts in respect of 1363 B.S. and the years following should, therefore, be marked "Provisional" so that any excess or deficit in the collection may be adjusted later on.

Payment of due under section 67. 259. The arrears of rent and cesses payable to the ex-proprietors on the day of acquisition in respect of properties acquired before the 23rd March, 1956 vested in the Government and the ex-proprietors are entitled to get 50 per cent. of the verified arrears of such rent and cesses under section 67 of the Act. In order that no portion of the arrears is barred by limitation it is necessary that arrears are verified within 2 years from the day of acquisition and covered by certificates where necessary under rule 68 of the State Acquisition Rules. It is also provided that payment under section 67 should be completed within 4 years from the year of acquisition. The Additional

Collectors of Revenue should make it a special point to see that payment under section 67 is made properly to the ex-proprietors, after necessary deduction of Government dues, according to the provisions of the Act. In case of interests acquired after 22nd March, 1956 arrears will be collected by ex-rent-receivers themselves, and no payment on this account will be due to them by Government. They may, however, apply to Government for getting the arrears realised by Government on condition that they will get half of the amount actually collected, the other half being retained by Government and that Government will not be responsible for any amount not realised.

260. To minimise the hardship that may be caused to the ex-proprietors, the Act provides for payment to them, of ad-interim compensation for the period upto the year in which the compensation assessment roll is finally published under section 43. The necessary statement for calculation of ad-interim payments should be speedily and carefully prepared in the prescribed manner for submission to the Board of Revenue for final orders.

Ad-interim payments.

261. One of the important consequences of the Act will be the power it confers on Government to acquire and distribute to the landless cultivators khas lands in excess of the ceiling fixed for a family of ex-rent-receivers or ground tenants under section 20. In order that this object is not defeated, it is essential that the Additional Collectors of Revenue and his subordinate officers should keep a watchful eye and see that no khas land is surreptitiously transferred to other persons till the year following the date of final publication of Compensation Assessment Rolls under section 43, when the khas land in excess of the permissible limit will vest in the Government for distribution to the landless agricultural labourers or cultivators with uneconomic holdings. Khas land which has already vested in the Government after final publication of the Compensation Assessment Rolls should be settled according to the provisions contained in Rule 63.

Khas lands.

262. A very important part of the Act, (Part V) has come into force in Chapter V areas of Bakarganj and Khulna districts and will apply to other areas on publication of the relevant notification under section 79 of the Act. This part deals with the rights of raiyats, certain provisions calculated to safeguard their interests and some land reform measures. The revenue officers should make a careful study of this Part and take steps to use its provisions, where applicable, to safeguard the interests of the raiyats.

Application of Part V of the State Acquisition and Tenancy Act, 1950.

CHAPTER XIII—INSPECTION QUESTIONS.

For (1) Revenue Deputy Collector's Office, (2) Subdivisional Manager's Office and (3) Revenue Circle Office.

N.B.—Questions marked with *(astarisk) do not apply to Subdivisional or Revenue Circle Offices.

*1. What is the name of the Revenue Deputy Collector and for what date has he been in charge?

2. What is the strength of the establishment of the Revenue Deputy Collector's Office/Subdivisional Office/Revenue Circle Office? Has each ministerial officer a card showing his duties? Has the work been suitably distributed?

3. Are all the registers mentioned in Rule 9 kept in the department? If not, is there an order of the Commissioner of the Division sanctioning the deviation from the rule?

4. Is Register 26 kept in the department, and have the points to which attention has been drawn at the several previous inspections been summarised, and has action been taken or orders passed? (Rule 42).

5. What are the dates of the last inspections by the Collector, Commissioner or higher authority?

6. Is there a guard file of copies of the last inspection remarks made by the Collector, Commissioner or higher authority? (Rule 42 last paragraph.)?

7. Are the salaries or the other dues of mufassil establishments promptly disbursed and in the safest and most economical manner?

*8. Has security been given in accordance with the rules by all the employees from whom security is required? (Rules 241-243).

9. Are proper steps taken to see that the cases sent for local enquiry or report are not lost sight of? Are they arranged in groups according to the locality so as to economise the travelling of touring officers? (Register XIV Rule 31).

Is Register XIII maintained in the department (Rule 30)? How many petitions were filed during the last year? How many have been disposed of? How were they disposed of? How many were pending at the close of the year? What are the reasons for the delay? How many were pending on the date of inspection? Has there been any petition for demarcation?

10. Are correction slips regularly inserted in the Manual and is it up to date?

11. Have arrangement been made for settlement of all lands due for settlement according to Register X? Also examine Register XII. (Rules 24 and 29).

12. Are thana maps maintained in the district of Subdivisional Office? Are 16" mauza maps of all estates kept in the district office? Have the changes in the courses of the big rivers been clearly marked on the 4" map? (Rules 39 and 40).

13. Has any information been obtained about agricultural deterioration in Government Estates, and if so, has it been communicated to the Director of Agriculture with statistical information required for the season and crop report? (Rule 11).

Collections.

14. What is the current and arrear demand of all estates under direct management? If the arrear demand is heavy, what is the reason?

15. What is the state of collections, current and arrear?

16. If the collections are unsatisfactory, what is the cause?

17. Has the Collector fixed periods for which Return No. II (progress statement of collections) is to be submitted for each office and are the returns submitted punctually? (Rule 35).

18. Has a list of defaulters (Return No. III) been submitted for each estate since the close of the last financial year, and have such lists been scrutinised and have orders been passed on them and a certificate to this effect submitted before the 1st July? (Rule 36).

19. Is certificate Register 9 compared once a month with Register 10 of the Certificate Department?

20. How many certificates are pending? Has the certificate procedure been used with discrimination? (Rule 46).

21. Are advices sent to Tahsildars when certificates are made? (Rule 36).

22. When arrears are realised by the certificate procedure, does the Revenue Deputy Collector receive two copies of the challan and send one to the Tahsildar with an advice list and obtain an acknowledgment? (Rules 119-120).

23. Has the Collector prescribed for each district the percentage of entries in Tahsildars, accounts covering a period of one year to be checked by a Gazetted Officer? (Rule 127). Is there documentary evidence of such check?

24. What is the total miscellaneous demand? What are the chief sources of these demands? (Rule 20).

25. Is Register VI properly maintained? Have certificates been issued for realization of the arrear of miscellaneous demands?

26. What are the total collections entered in Register VII? (Rule 21).

27. Have the miscellaneous collections in Register VII been checked with the collections shown in Accountant's Register of Land Revenue receipts, Part II, and compared with Register VI?

28. Are all notices of transfer received from the Registration Offices entered immediately on receipt in Register IX, Part II and forwarded to the Tahsildars for report? (Rule 78).

29. Do the Tahsildars return the notices with their reports promptly? Examine some of the reports submitted by the Tahsildars and see whether their reports are carefully and accurately drawn. Are orders passed at once on such reports? (Rules 78 to 80).

30. Have there been any cases of refusal to substitute the name of transferee (Rules 85 and 86)? If so, state the number of cases during last year. Examine also a few such cases.

31. What is the total number of mutation cases due to inheritance or succession and amicable exchange (ewaz) in Register IX, Part I? (Rule 23).

32. What is the total number of such cases reported by the Tahsildars during their enquiries and its percentage on the sum total in Register IX, Part I?

33. Are the cases properly and promptly disposed of and orders entered in column II of Register IX and Register II or III corrected accordingly by the Tahsildars?

34. How are cases for amalgamation and Subdivision of holdings treated? Examine some cases and note the fees charged.

35. Has Register VIII of unoccupied lands been properly maintained? (Rule 22).

36. How many cases of encroachments of lands (a) reserved for public use, (b) for settlement have been reported by the Tahsildar. Have all these been disposed of? If not, how many are pending? What are the reasons for the delay?

37. Examine Register X and see whether action is necessary with reference to leases about to expire. (Rule 24).

38. What is the number of the cases in Register XI? Were orders passed within one month of Tahsildars' recommendation for abatement and remission? What were reasons given by the Tahsildar for abatement and remission recommended by him? (Rules 26 and 27).

39. What is the total amount of (a) abatement and (b) remission sanctioned separately for each of the following:

(i) Rent,

(ii) Cesses,

(iii) Miscellaneous demand, sanctioned during the last year?

40. Examine Register XII, (Rule 29). What is the total number of cases for settlement dealt with during the last year? What is the total number pending? What is the total number of settlements made? Are orders passed promptly on the report submitted by the Tahsildars for settlements? Examine a few such cases and give reasons for delay in the disposal of the pending cases.

41. How many leases in town area were issued during last year (a) for long-term and (b) for short term settlements.

42. (a) Do the maps show clearly the area settled?

(b) Do they show the lines of earlier settlements and correspond with fixed points on District Survey maps?

(c) Are the rents suggested fair?

43. Has the alluvion and diluvion on the estate map been checked? Who did it? When was it last done? (Rule 102). Has the Tahsildar made any recommendation on these lines? Have any orders been passed?

44. Were all changes in area or rent due to settlement, re-settlement or diluvion noted in Register 40 for each estate? Was the Tauzi Department informed at the end of the year for the correction of the Touzi roll? (Rule 33).

45. Is the procedure laid down for the issue of rent receipt books to Tahsildars strictly observed? Is it clear from Registers 94 and 71 how many receipt books are now in the custody of each Tahsildar and what their serial numbers are?

46. How many cases there were of settlements of (a) fisheries and (b) Jetty and foreshore? Were agreements executed in the proper form?

47. What steps were taken to detect un-authorised encroachments of beds and foreshore of navigable rivers?

48. How are the receipts from fisheries and foreshore settlement, etc., accounted for?

49. Are village note books maintained by the Gazetted Officer in charge of the Estates and in Circle Office? (Rule 44).

Hats and Markets.

50. Are there any hats in the Government or Acquired Estates? Are the rules laid down in Chapter VII for the management of hats followed? Are the hats managed khas or let out to Ijaradars?

51. Have agreements been executed in case of settlements for shops and buildings in hats? (Rule 190). Are proper steps taken in time for the renewal of leases about to expire?

52. What steps have been taken for the renewal of leases already expired? If any, why were no steps taken in proper time?

53. What steps are taken for the removal of trespasses and encroachments on hat lands?

54. What is the annual income from (a) permanent shops and (b) squatters? What is the salami collected during the last year?

55. What is the amount spent annually during the last three years for the (a) maintenance and repairs, (b) improvements and (c) staff?

56. What is the percentage of expenditure other than capital on collections during each of the last three years?

57. Examine the Register of income and expenditure on hats and state which hats are financially profitable and which are not. (Rule 201).

Town Lands.

58. The questions about other Government Estates generally apply and should be answered besides the following:

(a) What is the area of town lands? What was the amount of salami received? What is the rental of the town lands? Was there any increase of rental over the preceding year? If so, by how much?

(b) Examine cases of settlements made during the last year.

Outlay on Improvement Works.

59. What is the amount spent during the last three years on improvement works in Government Estates for—

- (a) Agricultural demonstration,
- (b) Agricultural protective works, such as bund embankments, sluice gates,
- (c) Tanks and other sanitary works, and
- (d) Quarters and kutcheries?

What is the percentage of (a), (b), (c) and (d) on the total collection during the years? (Rule 140).

60. What were the grants sanctioned by the Board during each of the last three years (Rules 141 to 147) and what, the unspent balances?

61. Is there a quinquennial programme of improvements? Has it been adhered to? (Rule 159).

62. How many schemes are pending? What are they? How long are they pending?

Inspection of Tahsil Office.

For an inspection of a Tahsil Office, information should be sent to tenants to be present with dakhilas.

1. What is the name of the Tahsildar and from what date has he been in charge?

2. What is the strength of the establishment of the Tahsil Office? Has the work of collection and maintenance of registers been suitably distributed and has each ministerial officer a card showing his duties?

3. Are all the registers mentioned in Rule 9 kept in the Tahsil Office? If not, is there an order of the Commissioner of the Division sanctioning the deviation from the rule?

4. Is Register 26 kept in the office and have the points to which attention has been drawn at the several inspections been summarised, and has action been taken or orders passed?

5. What are the dates of the last inspections by the Revenue Deputy Collector, Collector, Commissioner or higher authority?

6. Is there a guard file of copies of the last inspection remarks made by the Revenue Deputy Collector, Collector, Commissioner or higher authority?

7. Examine the cash balance with reference to Register IV (Cash-book) and note the result.

8. Has the Tahsildar in his office Registers II and III for each estate and a complete list of estates under his charge? See that these are all produced.

9. Has a certificate of the number of pages contained in Register I been given by a Gazetted Officer at the last page of each volume? (Rule 14).

[This applies to districts where Settlement Khatians form Register I.]

Are there certificates on each page of Register I by a Gazetted Officer or Kanungo, i.e., the officer making settlement or by the officer who made comparison when the Register was written? (Rule 14).

10. Have all alterations in Register I been attested by a Gazetted Officer? Check some entries with Mutation Register IX. Has Register II been similarly corrected?

11. Are 16" mauza maps kept with Register I? Are there any 4" maps? What use is made of them? Are there any boundary mark or traverse station mark registers and maps? Is there any record of the inspection of such marks? (Rule 41).

12. Is the plot index showing plots in serial kept with register I in the manner laid down in Rule 49?

13. Check daily totals in Register III and VII and verify their entry in Register IV.

14. Check remittances shown in Register IV with Challans or Register V.

15. Does the Tahsildar make remittances punctually and was the amount at any time in his hands in excess of the amount of his security deposit? If so, what are the reasons?

16. Have any remittances been kept pending for a long time? If so, why?

17. If the tenants have rent receipts with them, examine these and compare with counterfoils or with the entries in Register II.

18. Are receipts promptly entered in Register II, III, VI and VII?

19. Examine the stock of rent receipt books.

20. What is the total number of mutations in Register IX? Check some of his reports by local enquiry, if possible.

21. Were reports drawn up properly and submitted within due dates? Were there many cases of refusal to mutate names?

22. Was there any pre-emption? If so, how many within the Tahsil?

23. Does the Tahsildar personally inspect once a year the unoccupied lands?

24. Are proper measures taken to preserve from encroachments, pasture lands and other lands set apart for common use?

25. Were there any encroachments on the lands reserved for public use? If so, were prompt steps taken to remove the encroachments?

26. What action was taken for the settlement of unoccupied lands? Was there any encroachment? If so, what action was taken? (*Vide* Rule 22 on Register VIII of unoccupied lands).

27. Did the Tahsildar personally inspect the permanent survey marks shown on the map? Were reports for the repair, if necessary, submitted in time? Have the repairs been made?

28. Examine Register X and see whether action is necessary with reference to leases about to expire (Rule 24).

29. Check remissions and abatements sanctioned and the alterations made accordingly by the Tahsildar in Register I, II and VI.

30. Were proposals for abatement and remission made as soon as occasion arose and were orders received from the headquarters in proper time?

31. What were the reasons for the abatement? Are remissions recommended?

32. Examine Register XII about settlements (Rule 29). What is the number of cases pending? Is there any undue delay? Examine some case records and note the results.

33. What is the area settled with tenants who have taken abatement of rent? What is the rate of rent? Have the tenants all accepted the rent proposed and signed the rent roll? (Rule 65).

34. Have kabuliyats been taken from the tenants? (Rules 61-62) What is the rate of salami? Did the settlement holder pay salami in lump or by instalments? In the latter case were kabuliyats taken? (Rule 68). What is the total salami received during the last year?

35. Examine some maps of new accretions and diluvion. Do they show the line of previous settlements? Are they connected with fixed points in the District Settlement maps? (*Vide* Rules 59-60).

36. Are the plots of reasonable size and shape? Do the records show when the tenants were introduced on the land?

37. In the newly settled areas have adequate provisions been made for homestead sites and drinking water tanks for the settlers? (Rule 66).

Questions 10, 13, 14, 15, 16, 17, 18, 20, 24, 25, 26, 31, 32, 33, 34, 35, 36, 39, 45, 46, 47, 48, 49 and 50 of the questions for Head Office and Circle Offices also apply.

APPENDIX I.

List of Registers referred to in Rules 9 and 11.

Reference to Rule.	District Revenue Office.	Subdivisional Revenue Office.	Circle Office.	Tahsil Office.
Rule 14, 49	..	..	Register I complete for whole circle.	Register I
15, 114	..	..	..	Register II
17, 114	..	..	..	Register III
18, 123	Register IV	Register IV	Register IV	Register IV
19, 122	..	..	..	Register V
20 "	..	..	..	Register VI
21	..	..	..	Register VII
22, 51, 100	..	..	..	Register VIII
91, 92, 93	..	..	IX Part 1, IX Part II.	IX Parts 1 and Guard file.
22, 55	X	..	X	X
25	..	..	..	XA
26	XI	Guard file of Remission and Abatement.	Guard file of Remission and Abatement.	Guard file of Remission and Abatement.
29, 55	..	..	XII	XII
30	XIII	XIII	XIII	..
31	XIV	XIV	XIV	..
32	XVII	..	..	..
42	26	26	26	26
33	40	40	40	40
36	71	..	..	Register 9
37	94	..	94	94
34	Return I	Return I	Return I	Return I
35	Return II	Return II	Return II	Return II
36	Return III	Return III	Return III	Return III
38	List of estates	List of estates	List of estates	List of estates
43	Guard file of advices and orders.	Guard file of advices and orders.	Guard file of advices and orders.	Guard file of advices and orders.
39	Thana maps 2" Vandyked maps.	Thana maps 2" Vandyked maps.	Thana maps 2" Vandyked maps.	16" Maps .. 2" Vandyked maps.
40	4" Maps	4" Maps	16" Maps	16" Maps
41	..	..	4" Maps	4" Maps
44	Village Note Book	Village Note Book	Boundary mark Register.	Boundary mark Register.
244, 246	Register XXXII	..	Village Note Book	..

Rule 14.

Register I.

Register or Rent Jamabandi Roll.

জিলা— — — — — থানা— — — — — তৌজি নং— — — — —

মৌজা— — — — — ভে, এন, নং— — — — — খতিয়ান নং— — — — —

নামত অথবা দফতরকারীর নাম ও ঠিকানা।	অংশ।	খাজনা।	পথ ও পূর্ত- কর।	শিক্ষাকর।	মন্তব্য।

৪৯, ৫০, ৫১, ৫২(৪) ও ৫৩
 ধারাগতে ছকুনের নোট বা পরিবর্তন
 (নয় নোঙ্কিননা নদর ও সন)।

East Pakistan Form No. 1059.

Register II—

(See Rule 15 of the Govern-

Mauza No.

AREA.		*ANNUAL DEMAND.				
Year.	Acres.	Year.	Authority for changes.	Rent.	CESSES.	
					Road and Public Works.	Education.

COLLECTIONS.		Description of Item.	RENT.							ROAD	
Date.	Number of Receipt or Chalan.		Arrears of more than three years.	Third preceding year's arrears.	Second preceding year's arrears.	Previous year's arrears.	Interest on arrears.	Current.	Advance.	Arrears of more than three years.	Third preceding year's arrears.
1	2	3	4	5	6	7	8	9	10	11	12

Instructions for filling this form will be found in

Note.—The rent and cesses shown the top of this Register in any given year should tally with those

*All demand figures must

Tenants' Ledger.

ment Estates Manual, 1956.)

Serial No.

in Mauza

TOTAL.	Holding No.—	Changes in Tenant's Name and Residence.
	Name of Tenant—	
	Father's Name—	
	Residing in Mauza—	
	Tauzi No.—	
	No. in Register I—	
	No. of Khatian—	

AND PUBLIC WORKS CESSES.					EDUCATION CESS.							Remarks.
Second preceding year's arrears.	Previous year's arrears.	Interest on arrears.	Current.	Advance.	Arrears of more than three years.	Third preceding year's arrears.	Second preceding year's arrears.	Previous year's arrears.	Interest on arrears.	Current.	Advance.	
13	14	15	16	17	18	19	20	21	22	23	24	
												25

Rule 13 of the Government Estates Manual, 1956.

entered against the raiyat or concerned in columns 9 and 10 in Register I or finally published Khatian, be entered in red ink.

CASH-BOOK OF THE OFFICE

[illegible]

Clerk-in-charge.

APPENDIX I.

High Court Form No. (A) 25.

Officer-in-charge.

East Pakistan Form No. 1070.

Rule 19 of the Government Estate
Manual, 1956.

Register No. V.

৫ নং রেজিষ্টারী।

PASS BOOK *The Treasury of—in account current with Khasmahal collection of the district.....*

পাশ বহি।

জিলার খাস মহালের আদায়ের সহিত

খাজানাখানার চলিত হিসাব।

Date. তারিখ।	Number of Chalan. চালানের নম্বর।	Amount. টাকার পরিমাণ।	Initials or Signature of Treasury Officer. খাজানাখানার ভারপ্রাপ্ত কর্মচারীর স্বাক্ষর অথবা নামের আদ্যক্ষর।
		Rs. a. p. টাকা আনা পাই	

Register VI.

East Pakistan Form No. 1071.

REGISTER

[See Rule 20 of the Government

Miscellaneous

Serial No. of this Register. 1	Nature of the demand. 2	Name of the person from whom due. 3	Period of demand. 4

**Part 1.—Public easement
not to be settled.**

Part III.—Purchased, resumed or abandoned holdings.

**Part IV—For diluviated
khas land.**

REGISTER VIII—UNOCCUPIED LANDS.

CIRCLE _____ ESTATE _____ VILLAGE _____

[illegible]

East Pakistan Form No. 1073.
Rule 23.

FORM
REGISTER IX—APPLICATIONS

Part I—

Serial No. 1	Date of application. 2	Name of applicant for mutation. 3	Number of estate. 4	Names and number of recorded tenant. 5	Nature of mutation applied for. 6

FOR MUTATION.

23.

Transfer, etc.:

Date of submission to head office. 7	Date of order. 8	Abstract of orders (including amount of salami). 9	Date of correction of estate record. 10	Signature of officer certifying the correction. 11	Remarks. 12

LIBRARY
Bangladesh Public Administration
Training Centre

LIBRARY
Bangladesh Public Administration
Training Centre
Dover, Dhaka

REGISTER X—REGISTER OF LEASES

ESTATE

Serial number.	Number of holding or other description of subject-matter of lease.	Nature of lease.	Name, father's name, caste and residence of lessee.

FOR A TERM OF YEARS,

DISTRICT—

Date of commencement of period of lease.	Date of expiry of period of lease.	Annual rent.	Date of settlement.	Date of execution of lease or Kabuliyat.	Remarks.

Tauzi No.

[See Rule 26.]

Serial No.	No. of holding in Registers 1 & II.	Name of Mauza.	Name of tenant.	Abatement.									Remission.								
				Annual demand.									Arrear demand.								
				More than three years.																	
				Rent.			Road and Public Works Cess.			Education Cess.			Rent.			Road and Public Works Cess.			Education Cess.		
1	2	3	4	5			6			7			8			9			10		
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Remission.															Date of Collec- tor's order.	Date of correc- tion of record.	Remarks.																											
Arrear demand.																		Current demand.																										
More than two years.									Second year.									Previous year.																										
Rent.			Road and Public Works Cess.			Educa- tion Cess.			Rent.			Road and Public Works Cess.						Educa- tion Cess.			Rent.			Road and Public Works Cess.			Educa- tion Cess.			Rent.			Road and Public Works Cess.			Educa- tion Cess.								
11			12			13			14			15			16			17			18			19			20			21			22			23			24			25		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.						

(See Rule 29 of the

Serial No.	Estate.	Area for settlement and description.	Date of Tahsildar's proposal.	Old revenue or rent, if any.	Proposed revenue or rent.	Collector's order.
1	2	3	4	5	6	7

In column 3 it should be stated whether the proposal relates to settlement of an estate due for kbatian number, area and date of purchase should be given for reference. In the case of a

Miscellaneous Cases.

Date of order. 5	Abstract of order. 6	Remarks. 7

East Pakistan Form No. 1152A.

Register XIV—Petitions, etc., sent

(See

Serial No. 1	Date of case. 2	Nature of case. 3	Date of des- patch tahsil- dar. 4

out for local enquiry.

Rule 31.)

Date when returnable.	Date of return	Remarks.
5	6	7

Rule 37.

APPENDIX I

Register XVII—Treasury Challans.

Name of Tahsil Office.....Touzi No.....

Name and Number of Union.....Police Station.....District.....

Annual demand for the year.....

Rent.			Road and P.W. Cess.			Education cess.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

[illegible]

[illegible]

Register 40—Alteration in

*By re-settlement of land revenue, amalgamation
†By re-settlement of land revenue, partition diluvian land
NOTE.—Entries of alteration in assessment of estates under

NOTE.—Entries of alteration in assessment of estates under

Requisitions for certificates under Bengal Act III

Note 1.—The Certificate Officer's initials in column 5 are not required, when one of the duplicate
Note 2.—The comparison of this register with register 10, so far as regards certificates filed
Batwara Deputy Collector by his head muharrir or clerk in charge of accounts, and a certificate
entered in this register and initialled by the Deputy Collector (Board's Butwara File 79 of 1908)

of 1913 to be kept by all requiring Officers.

lists sent has been signed by him and returned to the Requisitioning Officer, as receipt.

in connection with Butwara proceedings should be made monthly under the orders of the of such comparison having been made and of the clerk made by the Deputy Collector, should be Serial No. 5).

REGISTER 71.

Register of receipts and issues of printed forms.

Description of Form.....

Number.....

Department.....

Name.....

Date.	From whom received or to whom issued.	Number of copies received.	Number issued.	Balance.	Signature of receiver.	Date.	From whom received or to whom issued.	Number of copies received.	Number issued.	Balance.	Signature of receiver.
1	2	3	4	5	6	1	2	3	4	5	6

Notes—(1) In order to preserve uniformity of arrangement, forms should be entered in the order in which they are shown in the printed forms of indent. A page index should be prefaced to each volume, the printed "description of form" in the annual indent being conveniently pasted at the commencement of the volume, with the page numbers upon which each form will be found, shown against each entry.

(2) The balance should be struck after each transaction and the balance on the 30th June and 31st December of each year shall be verified by counting all the forms and a note of verification made in the remarks column on each page of the stock book.

(3) Receipts in red ink and issues in black ink.

(4) The "Forms year" differs for different classes of form, it is shown in App. F. East Pakistan Forms Manual, an abstract of which (for the forms in use) should be kept on a card in the forms room.

(5) Running annual total of receipts and issues to be kept. This facilitates the preparation of indents, showing at once the annual consumption.

(6) The balances to be checked periodically by the Judge or the officer-in-charge and the fact of such examination having been made together with such instructions or remarks as may appear necessary shall be entered by him.

Column—(6) This, in the case of forms received on indent, will be the signature of the officer-in-charge of forms, in the case of forms issued for use. It will be the signature of the officer to whom the forms are made over.

REGISTER 94.

Register B of Cheque books issued by Nazir to Peons, Kanungoes, etc.

Serial No. of entry.	Serial No. of book (each separately).	To whom issued.	Signature or thumb im- pression of receiptant.	Date of issue.	Date of return.	Signature of Nazir on return.	Date of deposit in record-room.	Signature of record keeper.	Remarks.
1	2	3	4	5	6	7	8	9	10

APPENDIX II,

Return No. I,

Rules 244 and 245.

APPENDIX I.

Register XXXII—Register of Securities.

Serial number.	Name of officer.	Post.	Pay of post.	Nature and amount of security. (a) security bond (note date of engagement.) (b) cash. (c) Government promissory notes or postal cash certificates. (d) Fidelity bond.	Number and date of Collector's order prescribing security.	Name of sureties (if any).	Whether security furnished in full or not with Officer's initials.	If not furnished in full nature of arrangement for completion.	Progress made in completing.	Place of custody of bond, pass-book or promissory note.	Initials of custodian or number and date of his letter acknowledging receipt.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13

[illegible]

Certified that the total collections including miscellaneous collections as shown in the return, General, East Pakistan.

APPENDIX II.

management in the district of _____ for year ending _____ 19____
(G. E. Manual, 1956.)

[illegible]

the period under review agree, after allowing for sums paid into Subdivisional treasuries and Ledgers.

agree with those shown in the first stage of compilation received from the Accountant.

Revenue Deputy Collector.
Treasury Officer.

Rule 35.

APPENDIX II.

Return II—Statement of progress of collection of Government Estates of

District for the month of

19 .

	Demand.			COLLECTION.							PERCENTAGE.		Remarks.
				Arrear.			Current.				Total col- lection on current demand.	Total col- lection on total demand.	
	Arrear.	Current.	Total.	Upto pre- ceding month.	This month.	Total.	Upto pre- ceding month.	This month.	Total.	Grand total.			
Rent													
Interest on Rent ..													
P.W. and Road Cess ..													
Interest on P.W. and Road Cess													
Education Cess													
Interest on Education Cess ..													
Miscellaneous													
Grand total this year ..													
Grand total last year ..													

APPENDIX II,
RETURN No. III.

[illegible]

Note:—The name and number of estate
In column 23 the number of the

APPENDIX III.

TAHSILDAR'S RECOMMENDATION FOR REMISSION AND ABATEMENT.

(See Rule 26, 2nd paragraph of the G. E. Manual, 1956).

1. Date of submission to Head Office—
2. Number in Registers I and II—
3. Tauzi number—
4. Number of Mauza—
5. Name of Tenant—

	Annual demand. 1	Arrears.				Current demand. 6
		More than three years. 2	More than two years. 3	Second year. 4	Previous year. 5	
Rent						
P. W. and Road Cess						
Education Cess						
Miscellaneous						

Reason for recommending—

Abatement (column 1).

Remission (columns 2 to 6).

Collector's order—

Abatement (column 1).

Remission (columns 2 to 6).

Date of correction of record—

Signature of Tahsildar.

Tahsil.....

Circle.....

Date.....

East Pakistan Form No.1077.

Rule 37.

APPENDIX III.

দাখিলার ক্রমিক নম্বর.....

খাজানার দাখিলা এবং বিবিধ তলব।

প্রজার অংশ।							
জেতার নাম।	তৌজি নম্বর।	তহবীলের নাম।	বোজার নাম ও নম্বর।	ধানার নাম।	জমাবন্দী নম্বর/বতি- য়াগ নম্বর।	২ নম্বর রেজিষ্টার অনুযায়ী হোল্ডিং নম্বর।	জমির পরি- মাণ।
১	২	৩	৪	৫	৬	৭	৮
						০	৬

জোতের সালিয়ানা তলব।

প্রজার নাম।	কাহার দ্বারা (খাজানা) দাখিল হইয়াছে।	নগদ খাজানা।	পথ ও পূর্তকর এবং শিক্ষাকর।		বিবিধ।	মোট।
			১২ পথ ও পূর্ত কর।	শিক্ষাকর।		
৯	১০	১১	(i)	(ii)	১৩	১৪

ওয়ারীল।

	বাকী।*	জুদ।	হাল।*	অগ্রিম।*	মোট।
	১৫	১৬	১৭	১৮	১৯
খাজানা ..	..	..	..	..	..
পথ ও পূর্ত শিক্ষা ..	..	..	..	..	..
বিবিধ ..	..	..	..	..	..
মোট ..	..	..	..	..	..

*যে সনের বাবত ওয়ারীল ভাষা লিখিতে হইবে। ড্রটব্য—ব্যাঙ্কের চেকের দ্বারা খাজানা দেওয়া হইলে এইখানে তাহার সবিশেষ বিবরণ লিখিতে হইবে।

সর্ব মোট (কথায়).....

সহি.....

সন ও তারিখ (বাং).....

পদবি.....

সন ও তারিখ (ইং).....

MUTATION ENQUIRY REPORT.

[See Rule 78 of the G. E. Manual, 1956.]

To be returned positively within 30 days of receipt of order.*Mutation Case No.**Report.*

1. Whether the nature of the tenancy and the area and rent have been correctly described.
2. Whether the transferor or transferors has or have been in possession of the land and recorded as a tenant or tenants.
3. Whether the purchaser has obtained possession of the land.
4. Whether an undivided share has been transferred or separate plot shares or plot number are to be given.
5. In case of part transfer, whether the transferee is willing to apply for separation of jama, and if so, whether there is any bar to the distribution of rent as mentioned in rule 81 and whether the applicant has paid the fee.
6. Whether the land can be conveniently amalgamated with another holding.
7. Whether arrears of rent and cesses are due and whether any certificate case is pending.

Signature of Tahsildar,.....*Tahsil.*.....*Circle.**Date*.....

East Pakistan Form No. 1079.

Form of Application or Report for Alteration of the

[৮০ নিয়ম]

মহালের কাগজ পরিবর্তনের জন্য

তহশীল অফিসের রেজিষ্টারের ১৯

সদর অফিসের রেজিষ্টারের ১৯

তোজি নম্বর

গ্রাম

দরখাস্তকারীর বা যে ব্যক্তিকে প্রজ্ঞা বলিয়া লিখনভুক্ত করিতে হইবে বলিয়া পুস্তক হইতেছে তাহার নাম, পিতার নাম ও সাকিন এবং সে যদি এখনই মহালের রায়ত হয় তাহা হইলে খাজানার কাগজে তাহার নম্বর।	দরখাস্ত বা রিপোর্টের দরুণ যে প্রজ্ঞা স্বস্তের কতি বৃদ্ধি হয় তাহার বিবরণ।			
	জ্ঞোতের নম্বর।	লিখনভুক্ত প্রজ্ঞার নাম।	মোট জমির পরিমাণ।	মোট খাজানা।
১	২	৩	৪	৫

মন্তব্য ১।—বাটোয়ারার জন্য দরখাস্তের বেলা দুই বা ততোধিক দরখাস্তকারীর নাম ১৯ ধরে পৃথক করিয়া লিখিতে

Estate Record other than cases for Transfer Notices.

দ্রষ্টব্য]

দরখাস্ত বা রিপোর্টের ফরম।

সালের নং কেস।

সালের নং কেস।

থানা মহাল

যে ক্ষমি লব্ধে খারিজ দাখিলের প্রস্তাব হইয়াছে তাহার বিবরণ।				যে রকমের খারিজ দাখিলের প্রস্তাব হইয়াছে তাহা, যথা, ওয়ারিশ, বিক্রয়, নতুন বন্দোবস্ত, কবি, সংশোধিত শ্রেণী বিভাগ, ইত্যাদি।	
দাখিলের নম্বর।	বর্ণনা।	ক্ষমির পরিমাণ।	প্রস্তাবিত খামান।		নম্বর।
৬	৭	৮	৯		১০
					১১

হইবে এবং প্রত্যেককে যে যে দাগ দেওয়া হইবে তাহা ৩য় ধরে তাহাদের নামের পাশে দেবাইতে হইবে।

[পর পৃষ্ঠায় দ্রষ্টব্য]

(ক) ২ ও ৩ ঘরের বিবরণগুলি নির্ভুল কি না ?

(খ) দরখাস্তকারীর প্রস্তাবিত প্রজার দখল আছে কি না ?

(গ) দরখাস্তকারীর শরিক আছে কি না, এবং থাকিলে তাহাদের নাম ও ঠিকানা ।

(ঘ) কোন ব্যক্তির কোন আপত্তি আছে কি না, এবং থাকিলে তাহার বিবরণ ।

(ঙ) দলিলপত্র উপস্থিত করা হইলে তাহাদের বিবরণ ।

(চ) দরখাস্ত যদি কোন ছোটের খাজানা বিভাগ বাবত হয় তাহা হইলে খাজানা ভাগ করিবার প্রস্তাব সম্বন্ধে কৈফিয়ত ।

(ছ) ঐ জমি আর কোন ছোটের সঙ্গে একত্র করা যায় কি না ?

(জ) বকেয়া বাকি আছে কিনা ?

(ঝ) কত হস্তান্তর ফি প্রস্তাব করা হইতেছে ?

(এ) কত খাজানা প্রস্তাব করা হইতেছে এবং কেন ?

E. B. Form No. 277

খরিদ বিক্রয় ব্যতীত অন্যান্য বাবদে

East Pakistan Form No. 1146.
Board's Return.
Rule 140.

APPENDIX III.

Explanation sheet to accompany Budget Estimates under "Outlay on Improvement".

Table.	Heading.	Column.	Explanation.

२३

গোরকাটা কবুলিয়তের ফরম

(1)

(See Rule 69 of the Government Estates Manual, 1956.)

সার্কেল _____

পূর্ব পাকিস্তান গভর্নরের পক্ষে কালেক্টর/ডেপুটি কমিশনার সাহেব

সমীপে

লিখিতঃ

পিতা

সাং

পেশন

জিলা

কম্প ১সনা গোরকাটা কবুলিয়ত পত্র সিদং কার্যকাণ্ডে আমি/আমরা সরকার বাহাদুরের নিম্ন
চৌহদ্দির লিখিত খাসমহাল চর ১৯ সনের জন্য মং গোরকাটা
ডাক বন্দোবস্ত গ্রহণ করিয়া অগ্রিম মং আদায় করিয়াছি,
বক্রী মং ও প্রতি টাকায়—পাই হিসাবে পথকর
মং একুনে মং

নিম্নলিখিত কিস্তিবন্দিতে

খাসমহাল কাছারীতে আদায়

করিব। যদি কিস্তি খেলাপ করি তাহা হইলে সরকারী নাকী পড়া টাকা আদায় কারণ যে
আইন প্রচলিত আছে বা হইবে, তাহার আমলে আসিয়া আমার/আমাদের যাবতীয় স্বাবর অস্বাবর
সম্পত্তি সার্টিফিকেট জারি করতঃ ক্রোক নিলাম দ্বারা আদায় হইতে আমার/আমাদের কোন ওজর
আপত্তি থাকিবে না। এতদ্বারা নিম্নলিখিত করারে বাধ্য হইয়া অত্র কবুলিয়ত লিখিয়া দিলাম।

করার।

১। অত্র কবুলিয়তের ম্যায়াদ আগামী ১৯ সনের ৩১শে মার্চ পর্যন্ত বলবৎ থাকিবে
উক্ত তারিখের পর আমার/আমাদের কবুলিয়তের ভূমিতে কোন স্বত্ব দখল থাকিবে না, তাহাতে
সরকার বাহাদুরের সম্পূর্ণ ভাবে খাসের স্বত্ব হইবে।

২। চৌহদ্দি লিখিত ভূমির সীমানা সরহদ্দ আমি/আমরা বজায় রাখিব। যদি কেহ কোন
সীমানা লঙ্ঘন করে কিংবা করিতে চেষ্টা করে তবে তৎক্ষণাৎ সরকার বাহাদুরের পক্ষের লোকের
গোচরে আনিব।

৩। উক্ত ভূমিতে কোনরূপ বাস্তবযোগ্য গৃহাদি নির্মাণ করিতে পারিব না কিংবা খাল
ও খন্দক দ্বারা জমির অবস্থান্তর করিতে পারিব না কিংবা উক্ত ভূমি চাষ করিতে পারিব না।

৪। উক্ত ভূমিতে যে খেরি ঘাস ইত্যাদি আছে বা ম্যায়াদ মধ্যে জন্মিবে তাহা কাটিয়া
বেচিয়া ম্যায়াদকাল মধ্যে ভোগদখল করিতে পারিব, এবং কেহ গরু মহিষাদি উক্ত মহালে চরাইলে
তাহার নিকট হইতে প্রতি গরুর জোড়া ও প্রতি মহিষের জোড়া

যাহার কোন শিং উঠে নাই তাহা বাদ এই হারে খাজানা আদায় করিব এবং তদতিরিক্ত টাকায়
পাই হিসাবে পথকর লইতে পারিব এবং গো মহিষ রক্ষকগণকে টাকার জন্য ছাপান ফরমে
রসিদ দিব। এবং সরকার বাহাদুর পক্ষ হইতে যখন যে হিসাবের কাগজ তলব করিবে তখন
তাহা দাখিল করিব।

৫। উপরোক্ত কোন নিয়মের ব্যতিক্রম করিলে তৎক্ষণাৎ কালেক্টর/ডেপুটি কমিশনার
সাহেব আদালতে সাহায্য ব্যতিরেকে আপন এক্সাবে আমার/আমাদের ঐ কবুলিয়ত বাতিল করতঃ
ম্যায়াদ মধ্যে অন লোকের সহিত পত্তন করিবেন।

ইতি সন

তারিখ

তপশীল।

জায় কিস্তিবন্দী।

APPENDIX IV.

(2)

Standard Form of Long-term Lease of Khas Land for non-agricultural purposes.*(See Rule 167 of the Government Estates Manual, 1956.)*

Lease granted by THE GOVERNOR OF THE PROVINCE
OF EAST PAKISTAN to
son of
of

in the police-station
in the district of

THIS INDENTURE made on the day of
19 between THE GOVERNOR OF THE PROVINCE
OF EAST PAKISTAN (hereinafter called the lessor, which term,
unless there be anything repugnant to the context, shall include
his successors, representatives) of the one part and the above-
named (hereinafter called the lessee, which term, unless there be
anything repugnant to the context, shall include his heirs,
executors, administrators, representatives) of the other part.

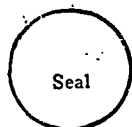
WHEREAS the lessee has applied for permission to occupy
for the purpose of building a residence the land hereinafter
mentioned and such application has received the sanction of the
Collector/Deputy Commissioner of

One of the two
alternatives should
be omitted as the
case may be.

*Optional.

NOW THIS INDENTURE witnesseth that in consideration
of the payment to the lessor of the sum of Rs. (on
or before the execution of these presents) (by the instalments on
the dates hereinafter mentioned) and of the rent and covenants
on the part of the lessee and conditions hereinafter reserved and
contained the lessor doth hereby demise unto the lessee all that
piece or parcel of land in the first part of the schedule hereto
more particularly described to hold the same unto the lessee for a
term of 30(thirty) years, from the day of
paying therefor the rent at the times and in manner hereinafter
in the second part of the said schedule specified *(with successive
rights of renewal for periods of 30 years in perpetuity/for two
further terms on such terms as may be fixed).

IN WITNESS whereof the said parties to these presents have
hereunto set their hands and seals the day and year first above
written.



Signed, sealed and delivered by the Collector/the Deputy
Commissioner of acting in the premises for and
on behalf of the Governor of the Province of East Pakistan in
the presence of

First witness—

Second witness—

Signature of Collector/Deputy Commissioner.

Signed, sealed and delivered by the
abovenamed, in the presence of

First witness—

Second witness—

(Signature of the lessee.)

The Schedule above referred to.

PART I.—Particulars of the holding and instalment of rent.

1. Number of plot.
2. Tauzi No.
3. Area of plot.

Boundaries of plot.

North—

East—

South—

West—

Name of Mauza

Name of pargana

Name of thana

Sub-Registration district

District

Instalment of rent, etc.

Rs.- a. p.

First instalment on

Second instalment on

PART II.

1. The lessee including his heirs and representatives shall carry out the terms embodied in this lease and will continue to be bound thereby.

2. The lessee shall pay the rent of the holding in the Collectorate in equal half-yearly instalments as shown in the first part of the schedule and shall also pay the premium fixed in the manner stated below.

3. In default of payment of any instalment of rent or premium on the date fixed in the schedule, the lessee shall be bound to pay in addition to the arrear interest at the rate of 6½ per cent. per annum on the amount of arrears till the day of payment and the arrears shall be realisable as public demand.

4. If the lessee dies before the expiry of this lease his heirs, or if the land leased be transferred then assigns shall register their names in the Collectorate/Office of the Deputy Commissioner within three calendar months after obtaining possession of the holding and will possess and use the land abiding by all the terms and conditions of this lease.

5. The lessee shall not be at liberty without previous sanction of the Collector/Deputy Commissioner in writing to transfer the whole or portion only of the land leased nor in any manner to divest himself of whole or part of the land demised. He shall also pay fee which for transfers will equal to 25 per cent. of the market value of the land so transferred.

6. The lessee shall not make any deep ditch or excavation without the consent of the Collector/Deputy Commissioner nor in any way injure or damage the land or property hereby leased out. In the event of his making any ditch or excavation which causes injury to the property without the consent of the Collector/Deputy Commissioner it may be filled in after due notice to the lessee by the Collector/Deputy Commissioner who shall recover from the lessee the expenses incurred by him for the purpose as arrears of rent.

7. The lessee shall keep the land free from jungle and all sorts of nuisance. On his failure to do so, after due notice to the lessee they will be removed by the Collector/Deputy Commissioner and the expenses incurred for the removal shall be recovered from the lessee as an arrear of rent.

8. The lessee shall pay and discharge all existing and future rates, taxes and assessments, duties, impositions, outgoings and burdens whatever assessed, charged or imposed upon the demised premises or upon the owner or occupier thereof in respect thereof or payable by either in respect thereof. And as long as there is no municipal laws in force the lessee shall pay such local taxes and charges for the purpose of conservancy, lighting, water-supply and the like as shall be fixed from time to time by the Collector/the Deputy Commissioner.

9. The lessee shall preserve intact the boundaries of his holdings and will keep them well demarcated according to the requisition of the Collector/Deputy Commissioner and shall point them out when required by the lessor to do so to any officer duly authorised by him in writing to inspect them. Should any boundary mark be missing, the lessee shall report the fact to the Collector/Deputy Commissioner.

10. If the said land or any part thereof shall at any time be required by Government for a public purpose, the lessee shall give up the same on demand, without any claim to compensation in respect of the said demised land. If the land is required permanently the lease shall forthwith be determined and the lessee shall be entitled to such fair and reasonable compensation for buildings and improvements effected by him as shall be decided by the Collector/Deputy Commissioner. If a part of the land is required, whether permanently or temporarily, or if the whole land is required temporarily the lease shall not

determine, but in the former case the lessee shall be entitled to proportionate reduction of rent, and in the latter to total remission of rent, and to such compensation in either case as shall be decided by the Collector/Deputy Commissioner.

11. The lessor reserves to himself the right to all minerals on the lands, together with such rights of way and other reasonable facilities as may be requisite for working, gathering and carrying away such minerals.

12. No houses, privies or latrines shall be built or any additions to or alterations therein made until the plan thereof has been approved by the Chairman of the Municipal Commissioners and the Collector/Deputy Commissioner of the district. A breach of this condition will render the lessee liable to ejectment.

13. The lease shall permit the lessor and his agents on giving 24 hours' notice at all reasonable times both during the erection of the buildings and subsequent thereto to enter upon the demised premises to view the condition of the buildings for the time being erected or in course of erection thereon and for all other reasonable purposes.

14. On breach or non-observance of any of the foregoing covenants, terms or conditions, this lease may at the option of the lessor, to be signified in writing, at any time be determined but without prejudice to any other right or remedy of the lessor that may have accrued, hereunder provided that on any such determination under the provision of this clause the lessee shall be entitled to compensation for houses erected, trees planted or other improvements made by him with the written consent of the Collector/Deputy Commissioner and the amount of such compensation shall be fixed by the Collector/Deputy Commissioner whose decision shall be final, conclusive and binding on the parties hereto.

East Pakistan Form No. 1088D.

APPENDIX IV.

(3)

Standard Form of Short-Term Lease for khas lands for non-agricultural purposes.

(See Rule 167 of Government Estates Manual, 1956.)

THIS INDENTURE made on the _____ day of _____
 19 _____ between the Governor of the Province of East Pakistan (hereinafter called the lessor) of the one part, and _____, son of _____, of, in the police-station _____, by occupation _____ (hereinafter called the lessee) of the other part.

WITNESSETH as follows:

1. In consideration of the rent and lessee's covenants hereinafter reserved and contained the lessor hereby demises unto the lessee all that piece of land situate and being

as the same is more particularly described in the schedule and plan attached here to TO HOLD to the lessee from the day of for the term of five years paying therefor during the same term yearly and proportionately for any part of a year the rent of Rupees

by equal half-yearly payment on the
 day of and the the day of
 the in every year

of which the first payment shall be made on the

day of in each case without any deduction whatsoever.

2. The lessee for himself and his assigns and to the intent that the obligations (save where they are satisfied earlier) may continue throughout the term hereby created covenants with the lessor as follows:—

- (a) To pay the reserved rent on the days and in manner aforesaid.
- (b) To bear, pay and discharge all existing and future rates, taxes and assessments, duties, impositions, outgoings and burdens whatever assessed, charged or imposed upon the demised premises or upon the owner or occupier in respect thereof or payable by either in respect thereof.
- (c) In the event of not paying any instalment of the rent, rates or taxes on or before the dates fixed for such payment to pay in addition to the arrears interest at the rate of 6½ per cent. per annum on such arrears and will be recoverable under the provision of the law for the time being in force for the recovery of public demand.
- (d) Not to erect or build or permit to be erected or built on the demised premises any masonry buildings.
- (e) Not to sell or dispose of any earth, clay, gravel or sand from the demised land nor to excavate the same nor to do anything else which will diminish the value of the holding nor to cut down nor in any way injure any tree standing on the holding without the consent of the lessor.
- (f) Not without the consent in writing of the lessor to use or permit the use of the demised premises or any buildings that may during the said term be erected thereon for any purposes other than the following, namely:—
- (g) Not to cause, permit or suffer upon the demised premises anything which may be or become a nuisance or annoyance or cause damage to the lessor or his tenants or the occupiers of the neighbouring holdings.
- (h) To keep intact and well defined the boundaries of his holding and to point them out when required by the lessor to do so to any officer duly authorised by him in writing to inspect them.
- (i) Not to transfer by sale, gift or mortgage or otherwise the demised premises or any structure standing thereon or any portion of them nor to subdivide the demised premises with any other person or persons.
- (j) To permit the lessor and his agents on giving 24-hour's notice at all reasonable times to enter upon the demised premises to view its condition or for any other reasonable purpose.
- (k) That the lessee's heirs or representatives will within three calendar months after obtaining possession of the holding by succession, give to the lessor notice of their succession in writing with their names and addresses.

- (I) On the expiry of the period of the lease or on the determination of the tenancy for breach of conditions on the part of the lessee as provided in clause 3 herein or at any time during the period of the lease on receipt of two calendar months' notice from the lessor as provided in clause 3 herein to yield up the demised premises to the lessor, without any claim for compensation for any structure which may have been erected thereon during the term of the lease.

3. The lessor hereby covenants with lessee as follows:— ~

That the lessee paying the rent hereby reserved and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised premises during the said term without any interruption by lessor, or any person rightfully claiming under or in trust for him.

Provided always and it is hereby expressly agreed that if the rent hereby reserved or any part thereof shall be unpaid for twenty-one days after becoming payable (whether formally demanded or not) or if any covenant on the lessee's part herein contained shall not be performed or observed then and in any of the said cases it shall be lawful for the lessor at any time hereafter to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of any breach of the lessee's covenants herein contained.

PROVIDED FURTHER and it is hereby agreed that if any covenant on the lessee's part herein contained shall not be performed or observed then and in any of the said cases it shall be lawful for the lessor at anytime thereafter in addition to the remedies hereinbefore described to impose a fine representing liquidated damages which shall not exceed half the yearly rental and which shall be recoverable as a public demand.

PROVIDED FURTHER that it shall be lawful for the lessor at any time during the period of the lease to determine the lease by a written notice and that at any time after two calendar months after the service of such notice on the lessee it shall be lawful for the lessor to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine.

PROVIDED FURTHER that the lessee or his heirs shall have no right to a renewal of this lease on the determination thereof.

4. The schedule above referred to.

Particulars of the holding.

Holding No.

Subdivision

Division

Municipal premises No.

Mauza.

Thana.

Sub-Registration District.

District.

Area.

Boundaries—

North—

East—

South—

West—

Number of Savings Bank

Account or Government promissory

Note deposited as security.

The plan of land above referred to.

IN WITNESS whereof the Collector/Deputy Commissioner of District on behalf of the lessor and the lessee have hereunto set their respective hands.

Signed by

Collector/Deputy Commissioner of the

District for the Governor of the

Province of East Pakistan, in the presence of

Signed by

in the presence of

Rule 182.

APPENDIX IV.

(4)

Form of Lease for the Wari Government Estate in the district of Dacca.

Agreement for a lease between the Governor of the Province of East Pakistan represented by the Collector of Dacca, called the lessor, and _____, son of _____ of _____ in the P.S. _____ in the district of _____ called the lessee, whereby it is agreed as follows:—

Purpose, boundaries and area.

I. The lessor agrees to grant and the lessee agrees to accept a lease of the land situated within khas estate No. of the Dacca Collectorate called Wari, and scheduled below for erecting buildings for purposes of residence.

Term of leases.

II. That the term of the lease shall be years. The lessees or their heirs, representatives or assignees will, however, be entitled to hold the land on payment of such rent as may be fixed by Government at the time when the aforesaid term expires.

Rent and taxes.

III. That the lessee agrees to pay rent at Rs. a bigha per annum according to the undermentioned instalments and shall pay all taxes, rates and assessments required to be paid by any Act in force by the owner or/and occupier on account of the holding.

IV. The lessee shall, within four years from date of executing the lease, build for purposes of residence a house of value of not less than Rs. A failure to comply with this condition will render the lessee liable to ejectment.

V. That no houses shall be built or any additions to or alterations therein made until the plan thereof has been approved by the Dacca Improvement Trust and the Collector of the District. A breach of this condition will render the lessee liable to ejection. Plans of houses.

VI. That without the previous sanction of the Collector in writing, the lessee shall not in any manner transfer the whole or any portion of the land leased. Subletting and transferring the holding.

If such sanction is given the lessee shall pay a fee at the rate of 25 per cent. of the market value of the land so transferred.

In the event of the lessee contravening the provisions of this clause, the Collector may cancel the lease and re-enter on and resume possession of the land.

VII. The lessee shall inform the Collector of all changes of possession and ownership, and unless this is done, the Collector will not be bound to recognize or accept any person or persons as the tenants on the land in the place of lessee. Change of possession.

VIII. The lessee shall not cut down existing trees or make any deep ditch or excavation without the consent of the Collector, nor in any way injure or damage the land or the property hereby leased out. In the event of his making any ditch or excavation which causes injury to the property without the consent of the Collector, it may be filled in by the Collector, who shall recover from the lessee the expenses incurred by him for the purpose as an arrear of rent. Existing trees and excavations.

IX. The lessee shall keep the land free of jungle and all sorts of nuisance. On his failure to do so, they will be removed by the Collector, and the expenses incurred for the removal shall be recovered from the lessee as an arrear of rent. Nuisance jungles. and

X. The lessee shall make no cesspools, well, privies or any pits for depositing any sort of refuse, dirt or filth. In the event of his doing any of these acts, the nuisance may be removed by the Collector at the lessee's expense and the expenditure so incurred shall be recovered from the lessee as an arrear of rent. Cesspools and privies.

XI. The terms and conditions of this lease shall equally with the lessee bind his heirs, representatives, executors and other person or persons who shall come into the land with consent of the Collector in the place of the lessee. Representatives and heirs.

East Pakistan Form No. 1088.

APPENDIX IV.

(5)

Agreement for License to shopkeepers in Government Hats.

(Rule 190 of the G.E. Manual, 1956.)

An agreement made the _____ day of _____ between the Governor of The Province of East Pakistan (hereinafter called the Governor) which term unless repugnant to the context shall include his successors and assigns of the one part and.....(hereinafter called the "Licensee" which term unless repugnant to the context shall include his heirs, legal representatives and assigns) of the other part.

WHEREAS the licensee has applied for leave to erect a building for a shop including his dwelling if any for the sale of upon the piece of land in the hat belonging to the Governor in the Schedule hereto described. Now it is hereby declared and agreed by and between the parties hereto as follows:—

Firstly:—The Governor hereby grants to the Licensee subject to the provisions hereinafter contained licence and liberty to erect a building (such building to be in all respects in accordance with plans, elevation and design or according to such general directions as may respectively be approved or given by the Collector/Deputy Commissioner of) for such a shop as aforesaid including his dwelling, if any, on the said piece of land and for that purpose but for no other purpose whatsoever to enter upon the said land and to open and break up the soil thereof and to occupy the said building for the purpose aforesaid for the period of years from the date hereof paying during the said period for the rights and privileges hereby granted the monthly sum or rent of Rs. payable by the Licensee to the said Collector/Deputy Commissioner of by such instalments and at such times as such Collector/Deputy Commissioner may from time to time in writing direct.

Secondly:—The Licensee shall construct and complete the building for the said shop in accordance with such plans, elevations and design or directions as aforesaid within months from the date hereof and shall from the date of such completion and throughout the remainder of the said period use the same continuously as and for a shop for the sale of.

Thirdly:—The Licensee shall not transfer his interest under this licence or the rights and privileges hereby granted or any part thereof or attempt so to do except with the previous sanction of the said Collector/Deputy Commissioner in writing.

Fourthly:—The Licensee shall maintain the said building in proper repair and shall at all times during the said period without objection and with all due expedition make such repairs to the said building as the said Collector/Deputy Commissioner by letter under his signature may require.

Fifthly:—That the Licensee shall not without the previous permission in writing of the said Collector/Deputy Commissioner use the said building or the said land on which it is to be erected or any part thereof for purpose other than that for which this licence is granted, that is to say, as a shop for the sale of articles of the description aforesaid required by persons attending the said hat.

Sixthly:—That the Licensee shall pay without any objection all taxes, rates and assessments for the time being imposed or payable by law by or upon the owner or occupier on account of the said building or the land on which the same shall be erected as aforesaid.

Seventhly:—Should it be considered necessary by Government to remove the building to be erected on the said land as aforesaid within the said period of years, the Licensee shall without any objection, within one month of the receipt of a notice in writing from the Collector/Deputy Commissioner to that effect remove and take away the said building and clear the sight of all materials, rubbish and debris and he will not be entitled to any compensation whatever except the value of the building to be fixed by the Collector/Deputy Commissioner.

Eighthly:—That the said sum or rent payable hereunder shall be liable to enhancement according to the rules for the time being in force in the locality and the Licensee shall within one month from the notice of enhancement execute an agreement for payment of the enhanced rate or remove and take away the said building and clear the site as aforesaid unless prior to the expiration of that time he concludes an agreement with Government for the purchase by Government of the said building.

Ninthly:—If any sum or rent due under this licence shall be in arrear or unpaid for days after the same shall have become due or if the Licensee shall for three months after receipt thereof fail to comply with a requisition to repair the said building made by the Collector/Deputy Commissioner in the manner aforesaid or if the Licensee shall without the aforesaid permission of the Collector/Deputy Commissioner use the said land or building or any part thereof for any other purpose than that for which this licence is granted or if for the space of three months continuously, the said land and building shall not be used for the said purpose or if there shall be any other breach or non-observance of any of the agreement herein contained and on the part of the Licensee to be observed or performed or if the Licensee shall at any time be found in possession of false or defective scale weights or measures or to be selling or to have sold by false or defective scales, weights or measures then and in any such cases the Collector/Deputy Commissioner shall, notwithstanding the waiver of any previous breach of any of the terms hereof, have power forthwith to determine this licence or to impose such fine as the Collector/Deputy Commissioner shall in the circumstances deem expedient or to exercise both such power. In the event of such determination the Licensee shall be entitled to remove all buildings lawfully erected by him on the said piece of land, provided that such removal is effected within one calendar month from such determination and in the event of such removal not being effected within such period all buildings and erections that shall remain on the said piece of land shall become absolutely and entirely the property of Government and the Licensee shall not be entitled to any compensation in respect thereof. Any fine that may be imposed under the foregoing provision shall be recoverable as a public demand.

Tenthly:—that the Licensee shall not by reason of this licence or the right and privileges hereby granted acquire or be entitled to any right or interest whatever in the soil of the land or ground upon which such building shall be erected.

Eleventhly:—If the Licensee shall duly carry out, perform and observe the terms and conditions of this agreement, on the expiry of this licence he will be entitled to prior consideration for successive renewals thereof for further periods of years upon such terms as may be offered and on payment of such rent as may be assessed.

Signature of Collector / Deputy Commissioner.

Signature of Licensee.

SCHEDULE.

PARTICULARS OF HOLDINGS.

No. of Plot.

Boundaries of Plot.

Area of Plot.

APPENDIX IV.

(6)

Form of Lease for the settlement of Government Fishery.

(See Rule 206 of the Government Estates Manual, 1956.)

THIS INDENTURE made this _____ day of _____

One thousand nine hundred and _____

BETWEEN THE GOVERNOR OF THE PROVINCE OF
EAST PAKISTAN hereinafter called the lessor which expression
where the context so admits or implies shall be deemed to include
his successors in office and assigns of the one part AND
son of _____ of village _____

_____ in Police Station _____ in the district
of _____ hereinafter called the lessee which
expression shall where the context so admits or implies be
deemed to include his executors, administrators and assigns of
the other part.

WHEREAS the lessor is the proprietor of the Jalkar estate
bearing tauzi No. _____ of the
Collectorate described more in detail in
Schedule A.

AND WHEREAS the lessee in an open bid approached the
Collector/Deputy Commissioner of _____ with a proposal for
settlement of the said Jalkar described in Schedule A hereto
annexed.

AND WHEREAS the Collector/Deputy Commissioner of _____
has agreed to the settlement of the said Jalkar
with the said lessee.

2. NOW THIS INDENTURE witnesseth that in considera-
tion of the lessee agreeing to observing and performing the terms
and conditions of the covenants hereinafter contained and in
consideration of the payment of the sum hereinafter reserved, the
lessor hereby demises to the lessee all that portion of the said
Jalkar mahal described in Schedule A for _____ year
from _____ to _____

paying therefor the sum of Rs. _____
to the Collector/Deputy Commissioner.

THE LESSEE hereby covenants with the lessor as follows:—

- (1) That the lessee shall preserve the limits of the Jalkar
hereby leased and protect the interests of the lessor
therein and shall not suffer any person to dispossess
him or the lessor therefrom or from any part thereof.
- (2) Should the Jalkar silt up or the river change its course
in any manner adverse to the lessee's rights and
interests as aforesaid the lessee on his application
shall be exempted either wholly or partially from
payment of further sums and profits for such time
as the obstruction shall continue and in case of
dispute the parties shall abide by the decision of
the Board of Revenue.

- (3) All arrears of rent shall carry interest at the rate of 6½ per cent. per annum and shall be realisable by the procedure under the law for the time being in force for the recovery of public demand.
- (4) That the lessee shall not catch or take or allow any person or persons to catch or take fish from any part of the said Jalkar during the close season, viz., from to ; nor shall he catch fish of the size prohibited by the Government from time to time during the period of such prohibition. *To be fixed for each district by Collector.
- (5) That the lessee shall not employ or allow to be employed any means or methods of fishing which are or may be considered as objectionable by the Collector/Deputy Commissioner.
- (6) That the lessee shall not obstruct the free passage of boats or do any act detrimental to the interest of trade and commerce, or public health or pollute the water of the river or commit any act in connection therewith which shall in the opinion of the Collector/Deputy Commissioner amount to a nuisance.
- (7) (a) That the lessee will give all facilities for inspection or survey of the jalkar leased which may be ordered to be made by the Collector/Deputy Commissioner of—.
- (b) That the lessee shall comply with all reasonable instructions given to him by the local representative of the Director of Fisheries in consultation with the Collector/Deputy Commissioner for improvement of the fishery.
- (c) That the lessee shall allow any Fishery Officer or any other person authorised by the Director of Fisheries to inspect his fishery.
- (8) That the lessee shall have no right to ferries on the river nor shall he have any rights whatsoever to the subsoil of the Jalkar or any minerals therein.
- (9) That the lessee hereby undertakes not to collect tolls from fishermen for different type of nets and boats in excess of the rates to be fixed by the lessor. Anything done in contravention will render the lease liable to termination without compensation.
- (10) That the lessee hereby stipulates that he will not sublet the fishery to any other person, a violation of this stipulation rendering the lease to be terminated without compensation.
- (11) That the lessee shall provide employment to fishermen living in the neighbouring villages on customery.
- (12) That in the event of failure on the part of the lessee to pay rent for days after due date or of any breach by the lessee of any of the covenants hereinbefore contained, then and

in any such case this lease shall, at the option of the lessor, and notwithstanding the waiver of any previous breach, cease and determine.

6. AND THE LESSOR covenants with the lessee—

That the lessee paying the rent hereby reserved and observing and performing the covenants, and conditions herein contained and on his part to be observed and performed shall and may peaceably and quietly possess and enjoy the said fishery hereby demised during the said term without any interruption by the lessor or any person claiming from or under him.

IN WITNESS whereof the parties hereto have affixed their hands and seals the day and year above written.

Signed by

Collector/Deputy Commissioner of the District for the Governor of the Province of East Pakistan in the presence of—

Witness (1)

Witness (2)

(Signature and seal of the Collector/Deputy Commissioner.)

Signed by

in the presence of—

Witness (1)

Witness (2)

(Signature of the lessee.)

SCHEDULE REFERRED TO.

Schedule A.

The Jalkar Mahal, locally known as
appertaining to tauzi No.
of the Collectorate, situated
in through the mauzas in the police-station
in the district of
bounded as follows on the
North—
South—
East—
West—

APPENDIX IV.

(7)

FORM OF LEASE FOR GOVERNMENT SAIRAT MAHAL OTHER THAN FISHERY.

(Rules 189 of the Government Estates Manual, 1956).

THIS INDENTURE made this _____ day of _____
 one thousand nine hundred _____ BETWEEN THE GOVERNOR OF
 THE PROVINCE OF EAST PAKISTAN hereinafter called the lessor which
 expression where the context so admits or implies shall be deemed to include his
 successors in office and assigns of the one part AND _____ son of
 _____ of village _____ in Police Station
 in the district of _____ hereinafter called the lessee which expression shall
 where the context so admits or implies be deemed to include his heirs, legal
 representatives and assigns of the other part.

WHEREAS the lessor is the proprietor of the Sairat Mahal appertaining to
 Touzi No. _____ of _____ Collectorate described more
 in detail in schedule A.

AND WHEREAS the lessee (in an open bid) approached the Collector/
 Deputy Commissioner of _____ with a proposal to have lease of
 B.S. of the said Sairat Mahal described in Schedule A hereto
 annexed.

AND WHEREAS the Collector /Deputy Commissioner of _____ has agreed
 to the lease of the said Sairat Mahal of the year _____ B.S. only, with
 the said lessee at a sum of Rs.(since paid.)

2. NOW THIS INDENTURE witnesseth that in consideration of the lessee
 agreeing to observing and performing the terms and conditions of the covenants
 hereinafter contained and in consideration of the payment of Rs. _____ the
 lessor hereby demises to the lessee the aforesaid Sairat Mahal described in
 Schedule A for the year _____ B.S. only.

THE LESSEE HEREBY COVENANTS WITH THE LESSOR AS
 FOLLOWS:—

(1) That the lessee shall preserve the limits of the aforesaid Mahal hereby
 leased and protect the interests of the lessor therein and shall not suffer any
 person to dispossess him or the lessor therefrom or any part thereof.

(2) That all the arrears if any shall carry interest at the rate of 6½ per cent.
 per annum and shall be recoverable as public demand.

(3) That the lessee shall realise tolls only at the approved rates as described
 in schedule B and shall exhibit a Sign Board of the approved rates in a prominent
 place in the Mahal. He shall not be approved to realise any toll in excess of the
 rates or from classes of individuals or in respect of articles exempted from payment
 of toll as shown in the said schedule 'B'.

(4) That the lessee shall not make exactions in any form other than the tolls—
 at the approved rates and shall not cause any harassment to the vendors or buyers.

(5) That the lessee shall not transfer his interest under this lease or the rights or privileges hereby granted in whole or any part thereof.

(6) That the lessee shall pay without any objection all taxes, rates and assessments for the time being imposed or payable by law on account of the said Sairat Mahal.

(7) That the lessee shall not by reason of this lease or rights and privileges hereby granted, acquire or be entitled to any other right save the right to realise toll at the approved rates of schedule B.

(8) That the lessee shall have no right to existing trees or trees planted during the continuance of the lease and shall not do any overt act to injure or damage the Mahal leased out.

(9) That the lessee shall not be entitled to realise rent or toll from permanent or semi-permanent shop-keepers of the Mahal.

(10) That the lessee shall make no cesspools, wells, privies or any pits for depositing any sort of refuse, dirt or filth without the written permission of the Collector. In the event of his doing so, the nuisance may be removed and the expenditure so incurred shall be recovered from the lessee as an arrear of public demand.

(11) That the lessee shall manage the Mahal in accordance with the instructions that may be issued by lessor and shall give all facilities for inspection or survey of the Mahal as ordered by the lessor.

(12) That the breach of any of the conditions shall make the lessee liable to ejectment forthwith without compensation.

3. AND THE LESSOR COVENANTS WITH THE LESSEE:—

That the lessee observing and performing the covenants and conditions herein contained and on his part to be observed and performed shall and may peaceably and quietly possess and enjoy the said demised mahal during the Bengali year B.S. only, without any interruption by the lessor or any person claiming from or under him.

In witness whereof the parties have affixed their hands and seals the day and year above written.

Signed by the Collector/Deputy Commissioner for the
Governor of the Province of East
Pakistan, in the presence of:—

*Signature and seal of the
Collector/Deputy Commissioner.*

1. Witness

2. Witness.

Signed by in presence of

1. Witness

2. Witness.

Signature of the lessee.

SCHEDULE "A"

The Sairat Mahal
appertaining to touzi No. locally known as
of Police Station of the Collectorate
situated in mouza of District
covered by Plot Nos.

SCHEDULE "B"

Rule 212.

APPENDIX IV.

(8)

*Draft form of licence to be executed by the joint Steamer or other companies in respect of Jetties, Flats, etc., belonging to them in Navigable Rivers in East Pakistan.

AN AGREEMENT made the _____ day of _____ between the Governor of the Province of East Pakistan (hereinafter called the Governor which term unless repugnant to the context shall include his successors and assigns) of the one part and _____ hereinafter called the "Licensees" which term unless repugnant to the context shall include their successors and assigns) of the other part.

WHEREAS the Licensees have applied for leave to erect/anchor permanent/temporary jetties/flats, etc., on the beds or foreshores of the rivers, belonging to the Governor in the schdulc hereto described. Now it is hereby declared and agreed by and between the parties hereto as follows:

1. The Governor hereby grants to the Licensee subject to the provision herein contained license and liberty for a period of _____ years from the date hereof to erect/anchor jetties/flats, etc., for use by and in connection with steamers belonging to the Licensee or others plying on the said river (s) on the bed or foreshore of the said river (s) and for the purpose of erecting/anchoring such jetties/flats but for no other purpose whatsoever to enter into and upon the said beds or foreshores of the said river (s) and to occupy the same the Licensees shall throughout the period of this license or any extension thereof pay to the Governor a fee of Rs. _____ such fee being payable annually on the _____ day of _____ every year at the Local Treasury.

2. In default of payment of the license fee aforesaid on the date fixed the Licensees shall also without prejudice to any other right or remedy of Government here under pay interest at the rate of 64 per cent. per annum on the amount of arrears till the day of realisation.

3. The said fee and interest shall be recoverable as a public demand under the Public Demands Recovery Act.

4. The Licensees shall design, erect, arrange and keep the said jetties/flats in sound and practical manner to the satisfaction of the Collector/Deputy Commissioner and shall from time to time make such alterations or arrangements for the satisfactory use of the said jetties/flats as the Collector/Deputy Commissioner may require including proper arrangements for the sufficient lighting thereof to ensure the said embarkation and disembarkation of passengers and in accordance with and suitable to conditions of the traffic of each and every ghat where any such jetty/flat may be erected and maintained Provided Always it is hereby specifically agreed that the said jetties/flats shall be at all times available for use of Government launches, steamers and boats free of charge.

5. The Licensees shall not during the period of this license or any extension thereof do anything which in the opinion of the Collector/Deputy Commissioner may cause the bed of the said river (s) to deteriorate or interfere with or decrease the navigability of the said river (s) or cause the bed to silt up.

6. The Licensees undertake to erect the structure in accordance with the plans and specifications approved by the Collector/Deputy Commissioner and further bind themselves not to make any encroachment on the adjacent foreshore land.

7. Whenever in the opinion of the Collector/Deputy Commissioner any jetty/flat or structure erected by the Licensees or any part thereof should be removed he should give one month's notice to the Licensees calling upon the Licensee to effect such removal. Thereupon the Licensees shall take immediate steps to remove the structure or any part thereof in accordance with the terms of the said notice.

8. That in case the agreements, made by the Licensees for the embarkation and disembarkation of passengers, are not, in the opinion of the Collector/Deputy Commissioner reasonably safe, suited to the traffic of the particular ghat or if the jetties/flats are not made available for Government launches as and when required, as provided in clause 4 or if the Licensees make any encroachment on the adjacent foreshore land in contravention of the last part of clause 6 the Governor shall be at liberty to cancel this license forthwith.

9. That the Licensees shall pay all rates and taxes and assessment whatsoever that are now or during the said period shall be imposed or assessed on the said premises on the authority of Government or any local body or otherwise.

10. That the Licensees shall not without the previous permission of the Collector/Deputy Commissioner in writing use the said jetties/flats or any portion of the foreshore or river bed on which such jetties/flats have been or are to be erected or anchored or any part thereof for other purposes than that for which this license is granted.

11. That the licensees shall not by reason of this license acquire or be entitled to any right or interest whatever in the beds or foreshore of the said river upon which such jetties, etc., have been or shall be erected.

12. That on the expiry of the term of this license the licensees shall have an option of renewal for such further period as may be fixed by Government, provided that the terms and conditions of this license have been duly observed and performed to the satisfaction of the Collector/Deputy Commissioner.

East Pakistan Form No. 1088F.

APPENDIX IV.

(9)

Form of lease for roadside land for non-agricultural purposes.

(Vide Rule 230 of the Government Estates Manual, 1956.)

LEASE granted by THE GOVERNOR OF THE PROVINCE OF EAST
PAKISTAN to _____ son of _____
of _____ in P.S. _____ District

THIS INDENTURE made the _____ day of _____
between THE GOVERNOR OF THE PROVINCE OF EAST
PAKISTAN (hereinafter called the Lessor which term, unless there be anything
repugnant to the context shall include his successors in office and assigns) of the
one part and _____ son of _____

hereinafter called the Lessee, which term, unless there
be anything repugnant to the context, shall include his heirs, executors, adminis-
trators, representatives and assigns of the other part.

WHEREAS the Lessee has applied for a lease for (non-agricultural purpose)/the purpose of building a residence* of the land hereinafter mentioned and such application has received the sanction of the Collector/Deputy Commissioner, Executive Engineer of the district of _____ upon the terms and conditions hereinafter contained which have been accepted by the Lessee.

*One of the two alternatives is to be scored out.

NOW THIS INDENTURE witnesseth that in consideration of the payment to the Lessor of the sum of Rs. _____ as premium (on or before the execution of these presents)/by the instalments on the dates hereinafter mentioned† and of the rent and covenants on the part of the Lessee and conditions hereinafter reserved and contained the Lessor doth hereby demise unto the Lessee all the piece or parcel of land in the first part of the schedule hereto more particularly described (hereinafter referred to as "the said land") to hold the same unto the Lessee for a term of years, from the _____ day of _____ paying therefor the rent at the time and in the manner hereinafter in the second part of the said schedule specified. The Lessee hereby covenants with the GOVERNOR to observe and perform all the covenants, conditions, stipulations and agreements in the said second Schedule contained PROVIDED ALWAYS and it is expressly agreed and declared that if the rent hereby reserved or any part thereof shall at any time be unpaid for 21 days after becoming payable whether formally demanded or not or if any covenant, condition, stipulation or agreement on the tenant's part herein or in the said Schedule hereto contained shall not be performed or observed or if the Lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent or shall allow any execution or attachment to be made upon the said land or anything thereon then and in any of the said cases it shall be lawful for the Lessor or any proper officer at any time thereafter to re-enter upon the said land or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to any other right of the Lessor whether by law or under these presents or to right of action of the Lessor in respect of any antecedent breach of the Lessee's covenants, stipulations, conditions and agreements.

†One of the two or both alternatives should be omitted as the case may be.

IN WITNESS WHEREOF the said parties to these presents have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered by the Collector/Deputy Commissioner, Executive Engineer of the district of _____ acting in the premises for and on behalf of the GOVERNOR OF THE PROVINCE OF EAST PAKISTAN, in the presence of—

(Signature of Collector/Deputy Commissioner, Executive Engineer.)

Signed, sealed and delivered by the above-named, in the presence of

(Signature of the Lessee.)

THE SCHEDULE ABOVE REFERRED TO.

PART I. Particulars of the holding (with the trees thereon).

Number of plot.

Boundaries of plot.

Area of plot.

Number of trees of each kind.

(Except and reserved unto the Lessor all mines and minerals of whatsoever nature in or under the said land with full and free right, liberty and power unto the lessor to win work and carry away the same by open or underground workings without being liable for any damage thereby occasioned)

PART II. Covenants, terms and conditions.

1. The Lessee shall pay to Collector/Executive Engineer as annual rent for the said land, the sum of rupees.

in one instalment on the.....

in each year, the first instalment being payable on

2. The Lessee shall pay cesses and municipal or other local rates or other impositions which are now or may hereafter be lawfully imposed on the said land and any buildings or other erections thereon whether payable by the owner or the occupier.

3. In the event of the Lessee's not paying any instalment of the said rent on or before the date fixed for payment he shall in addition to the arrears pay interest thereon at the rate of 6½ per cent. per annum.

4. In the event of the Lessee's rent or any part thereof falling into arrear it shall be recoverable by the Lessor as a public demand.

5. The Lessee shall not be entitled to claim any remission or reduction of rent on any ground whatever.

6. The Lessee shall not erect any building or structure on the land without the consent in writing of the Executive Engineer first had and obtained to whom a written application for such consent together with a plan and specifications must be submitted for approval. And he shall only erect such buildings or structures in accordance with such plan and specifications.

7. The Lessee shall keep the boundaries of the land intact and well defined and shall point them out when required by the Collector, the Executive Engineer or the District Engineer to do so, or to any person duly authorised by any of these officers to inspect them, and will when called upon by notice in writing of any such officer erect and maintain proper fences.

8. The Lessee shall take due care of the boundary pillars standing on the land as described in the schedule below and shall repair them at his own cost if they are damaged. On Lessee's failure the Collector/Executive Engineer may have the work done by any other person or persons and the expenditure so incurred

will be recovered from him as arrears of rent together with interest at the rate of 6½ per cent. per annum from the date of the service of a notice demanding payment of such expenditure.

9. The Lessee shall keep the said land free of jungle and all sort of nuisance and will not allow water to collect or remain standing in the said land. On his failure to do so, the Collector/Executive Engineer may remove the same and the expenses incurred for the removal shall be recovered from the Lessee as arrear of rent, together with interest at the rate of 6½ per cent. per annum from the date of service of a notice demanding payment of such expenses.

10. *The Lessee shall permit the Lessor or his duly authorised officer to take earth from the land for repairs to the road, as occasion arises and for that purpose irrevocably grants a license to the Lessor or his duly authorised officer with workmen and coolies to enter upon the said land but the Lessor shall not make, or permit to be made, any other excavation of earth whatsoever on the said land save for the purpose aforesaid.

*May be omitted when the land is used for the purpose of erecting a building.

11. The Lessee shall enjoy the fruit of all trees standing on the land but shall not cut down or in any way injure such trees.

12. The Lessee shall not be entitled to transfer the land or any portion thereof to any person by sale, gift, will or mortgage without the consent of the Collector/Executive Engineer.

13. The Lessee shall be entitled to construct one means of egress and ingress from and to any road abutting on the said land over any burrow pits or drain of such road: Provided always that the plans and specifications for the same have been first submitted to the Executive Engineer and his written consent to the same obtained but shall not otherwise make any causeway, culvert or overbridge over any burrow pits or drain of any road abutting on the said land without the previous permission in writing of the Executive Engineer.

14. Without the previous permission in writing of the Executive Engineer, the Lessee shall not allow the rain water from the roof of any building that he may construct in accordance with the provisions of clause 6 to be discharged upon the public road except by means of a spout or other contrivance intended for the conveyance of water and connected to a recognised drain for such public road and the Lessee shall erect caves, gutters and/or down-pipes to convey rain water from the roof of any building erected by him away from the public road if called upon to do so in writing by the Executive Engineer.

15. The Lessee shall not cause the water of any privy, or any matter offensive or deleterious to health, to flow or be placed on the public road abutting the said land.

16. No latrine shall be constructed on the part of the said land abutting public road, and no night-soil shall be deposited, loaded or unloaded on the side of the road.

17. If the said land or any part thereof shall at any time be required by the Government for a public purpose, the Lessee shall vacate the same within one week from the posting or delivery of written notice of such requirement and, unless the same is required for a temporary purpose or part only of the said land shall be required, this lease shall forthwith be determined, provided also that, in the event of such determination as aforesaid, the Governor shall pay to the Lessee compensation for any buildings erected with the approval of the Executive Engineer as provided in clause 6 hereof on the said land and works executed on the said land incidental to the construction of such buildings by the Lessee and remaining upon the said demised premises, but such compensation shall not exceed the cost of such buildings or their value at the time of such acquisition whichever shall be less, and in the event of difference between the parties as to the value the matter in dispute shall be referred to the arbitration of two arbitrators, one to be appointed by each party and their umpire, but the Lessee shall not be entitled to any compensation in respect of the demised land. The said buildings and works shall immediately upon the payment of compensation become the property of the Lessor. In the event of part only of the said land being so required, the lease will be deemed to be determined with respect to that portion only, but will continue in force in respect of the rest with proportionate reduction of rent and the amount of compensation which the Lessee will get for so much of the buildings aforesaid as fall within the resumed portion of the land will be determined in the same way as mentioned above. If, however, the said land and buildings or any part thereof be required only temporarily, the lease will not determine, but the Lessee will not be able to raise any objection to such use provided that the Lessee will get proportionate remission of the said rent and will also be able to claim such reasonable compensation for the buildings standing thereon as may be agreed upon between the Collector/Executive Engineer and the Lessee or which may be settled by arbitration as aforesaid, if any difference arise between them.

18. On the expiry of the period of the lease or on the determination of the tenancy for breach of conditions on the part of the Lessee as herein provided the Lessee shall yield up the demised premises to the lessor without any claim for compensation for any structure which may have been erected thereon during the term of the lease.

19. The right conferred by section 108(h) of the Transfer of Property Act, IV of 1882, as amended from time to time, is expressly excluded.

APPENDIX IV.

Form of agreement with clubs.

(10)

(See Rule 234.)

An agreement made.....day of.....19
 between the Governor of the Province of East Pakistan to be hereinafter called the
 Governor and.....of.....
club hereinafter call the licensees.

WHEREAS the licensees have applied for permission to erect a building for
 the accommodation of.....as shown
 in the accompanying site plan to which the Governor has consented upon the
 terms following.

It is hereby agreed and declared as follows:

1. That plans of the proposed building shall first be approved by the Collector/Deputy Commissioner of the district in consultation with the Superintending Engineer before construction is commenced and shall be treated as forming part of this agreement and that the building shall be completed in accordance with such plans. No alterations and additions shall be made to the building without the previous sanction of the Collector/Deputy Commissioner of the district.
2. That the licensees shall complete the said building within six months from the date when the permission to commence construction is given and failing completion within such time the Government will be entitled to take possession of the land with any buildings thereon without payment of any compensation.
3. That the licensees shall use and maintain the said building for the purpose of the.....club expressly and without reservation and that they shall at all time without any objection make such alteration or change in the said building as the Collector/Deputy Commissioner of the district may by letter under his signature require them to do.
4. That the licensees shall not make any alteration or change in the nature of the land or in the use and occupation of it without express permission obtained from the Collector/Deputy Commissioner of the district in writing.
5. That the licensees shall not without the express written permission of the aforesaid authorities use the said land or any house erected thereon with the permission of the Governor for any other purpose than that set out in clause 3 hereof nor shall they be able to dispose of the land or any portion thereof without such express written permission.
6. That the licensees shall not by reason of being allowed to use or occupy the land or to erect any structure thereon acquire or be entitled to or claim any right or interest whatever in the soil or ground as noted in the schedule.
7. That the licensees shall bear and pay all existing and future rates, taxes, assessments, duties and impositions and outgoings whatsoever imposed or charged upon the said premises (including any structure or structures which now are or may hereafter be erected or built thereon) or upon the licensees or the Governor in respect thereof or payable by either in respect thereof.

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 Dhaka

8. That the licensees shall maintain the building erected on the land with the permission of the Collector/Deputy Commissioner in a proper state of repair and that they shall at all times without objection make such repairs to the said building as the Collector of the district may by letter under his signature require to be made.

9. That Government may at any time resume the land or require the removal of any building erected on the land whilst in the use and enjoyment of the licensees under the terms of the agreement, and that if the Collector/Deputy Commissioner do so the licensees shall without objection comply with the order of resumption punctually and also with the requisition for the removal of the building within the period to be fixed by the Collector/Deputy Commissioner and that the licensees shall not claim any compensation therefor. And that if the licensees fail to comply with the requisition for the removal of the building within the allotted time they shall be absolutely debarred from any claim to the structures or other properties on the land and they shall be liable to compensate the Collector/Deputy Commissioner for any expenditure incurred in removing the buildings.

10. As consideration for the grant of this licence the licensees shall pay to the Collector of the district an annual fee of Rs. (Rupees.....only) such fee to be paid in advance on the.....day..... in every year commencing from the.....19 ..

11. That in the event of the licensees not paying any fee on or before the date fixed for payment the Collector/Deputy Commissioner shall be entitled to charge and recover from the licensees interest at the rate of 6½ per cent. per annum on such arrears as from the date of default.

12. That in the event of the fee or any part thereof falling into arrear the same together with all interest accrued due thereon shall be recoverable as a public demand.

13. The licence hereby granted shall be terminable at any time by the Collector/Deputy Commissioner and will be terminated forthwith upon breach of any of the terms and conditions hereof by the licensees who will forthwith vacate the said land and premises in favour of the Collector/Deputy Commissioner and shall not use it for any purpose whatever without the grant of a fresh licence from the Collector/Deputy Commissioner and the Collector/Deputy Commissioner shall be entitled to assess and recover from the licensees compensation for any loss or damage occasioned to the Collector/Deputy Commissioner by any such breach of any of the terms and conditions hereof but the licensees shall have no right to claim compensation on any grounds after termination or by reason of the termination of this licence.

Schedule*

Plot No.	Area in acres or bighas.	Class of land.	Rate of rent.	Rent.	Instalments.	Remarks.
1	2	3	4	5	6	7

*If the rent is progressive the necessary particulars will be entered in the schedule.

Instalments of Salami.

First.

Second.

Third.

Rule 129.

APPENDIX V.

Extract from Chapter XIV of the Bengal Tauzi Manual, 1918.

172. When the Collector has reason to believe that there has been, or will be, so great a failure of crops as to render it probable that the suspension or remission of land revenue may be necessary, he shall at once either himself proceed, or shall depute an officer of as high a rank as may be available, but not below the rank of a kanungo, to make an inquiry into the extent of the failure in the estates affected by the calamity.

Inquiry in the case of wide spread calamity.

173. On receipt of the officer's report, and after such test of the report as may be possible, the Collector shall decide whether the calamity is to be treated as belonging to class (a) or to class (b), and shall proceed to determine the amount of revenue which should be recommended for suspension or remission, as the case may be.

Proportion of land revenue to be suspended or remitted.

174. In case of a widespread calamity, the inquiry under rule 172 shall be made as promptly as possible and, to obviate delay therein, the Collector may, in submitting his original proposal, base his report as to the degree of immediate relief necessary on the agricultural conditions of entire villages or homogeneous groups of villages.

Immediate relief.

If, after making such report, the Collector finds reason to believe that the agricultural conditions of any village have been incorrectly reported, he may submit a modification of his original proposal accordingly.

175. In the case of a widespread calamity, relief shall, where possible, be given in the first instance in the form of suspension of land revenue.

Form of relief.

In cases of local calamities where field-to-field inspections have been made and properly checked, remissions may be made without preliminary suspension when the circumstances, in the opinion of the authority competent to sanction remissions, justify it.

176. In submitting his proposals for suspension or remission, the Collector shall have regard to rule 171 above and shall take into consideration the relation which the crop which has failed bears to the sum total of the crops of the year on the area affected, as well as the previous history of the tract affected.

Method of calculation of damage.

Explanation—If the Winter crop normally represents 60 per cent. of the year's crops and the summer 20 per cent. and the spring 20 per cent., and if 50 per cent. of the winter is lost and the summer has been an 80 per cent. crop and a 75 per cent. spring may be anticipated, the calculation is $\left(\frac{60}{100} \times \frac{50}{100}\right) + \left(\frac{20}{100} \times \frac{80}{100}\right)$ or $\frac{30 \times 16}{100} = 46$ per cent. for the crops already secured, and a probable $\frac{75}{100} \times \frac{20}{100}$ or 15 per cent. on account of the spring crop expected. Such a loss of crops would not ordinarily by

itself constitute a sufficient ground for recommending suspension of revenue, unless the previous history of the tract is unfavourable.

Limitation on grant of relief.

177. The suspension or remission of revenue shall not ordinarily be granted, except in the case of a failure which causes a loss of more than half the normal crops of the whole year. The case of every village or homogeneous group of villages shall be considered on its merits, and no relief shall be given, unless it is found necessary.

Consideration of crops of previous years.

178. The Collector shall, however, take into consideration the crops of the two preceding years, and where the crops of these two years have been less than half the normal, or where any revenue is already under suspension, the provisions of rule 177 may be relaxed and a special recommendation for suspension or remission may be made. Similarly, if the result of such an examination is favourable to the area, the suspension or remission may be less than the scale.

Scale of relief.

179. A scale of relief is laid down below for general adoption, which shall be taken as a maximum scale and should not be exceeded except in special cases for which there is a full and satisfactory explanation:—

Actual outturn of the year's crops (normal outturn being 100)	Degree of relief.
..	.. 100 per cent.
40 per cent. and less than 50 per cent. of the year's normal crops	.. 25 per cent.
25 per cent. and less than 40 per cent. of the year's normal crops	.. 50 per cent.
Less than 25 per cent. of the year's normal crops	.. 100 per cent.

Inquiry in the case of local calamity.

180. In dealing with local calamities falling under class (b), as a field-to-field inquiry will have been made of the extent of the failure, consideration shall also be given to the loss suffered by each tenant in comparison with his total income, and no relief shall necessarily be given to a tenant whose crops or whose subtenants' crops have been destroyed upon fields forming only a small portion of his entire tenancy.

Principles of remission.

181. It shall be the business of the Collector to make recommendations for the remission of revenue when he considers it necessary, and in doing so he shall be guided by the principles laid down in paragraph 12 of the Resolution of the Government of India (cited in rule 168), which are here reproduced:—

“As soon as it becomes clear that it will be inadvisable to collect suspended revenue or any particular portion of it, it should be remitted at once. It is most undesirable to keep suspensions hanging for long over the heads of the revenue-payers; and the Government of India are of opinion that revenue which has been under suspension for three years should ordinarily be remitted

as a matter of course. They are also prepared, in the case of fully assessed tracts with an outturn which is fairly constant, to accept a rule which would limit the amount of revenue under suspension at any given time to the equivalent of the revenue demand of an ordinary year. In the latter case it would not follow that when suspensions exceeded the limit, the whole amount suspended should be remitted, and logically speaking, only the balance by which they were in excess should be so dealt with. But in the case of calamities so severe as to call for heavy suspensions, greater liberality than this will, no doubt, be desirable. An absolute and general rule that the amount under suspension should never exceed a year's revenue would be open to objection, since there are many areas of fertile soil where there is no irrigation and the rainfall is uncertainty revenue is pitched so low that in a really bumper year the people could pay very much more than the revenue assessed without the slightest inconvenience."

182. Where the damage caused to the crop is so severe that the Collector thinks that no portion of the suspended revenue should be collected afterwards, he shall, except in cases in which under the ordinary rules he has power to sanction remissions, at once report to the Commissioner the amount to be remitted. Where, however, he thinks that only a portion of the revenue should be remitted, he shall report to the Commissioner the percentage of revenue to be remitted. The balance in such case in which no remission is granted the whole of the suspended revenue shall be recovered from the tenants in such instalments as may be fixed, with the approval of the Commissioner, with reference to the character of the succeeding harvests from which it is recovered and the condition of the tenants at the time.

Remission and collection of suspended revenue.

183. In every case full notice shall be given to the tenant concerned of the order of suspension or remission, if possible, one full month before the date when the instalment of revenue falls due, and in any case before collection of the instalment of revenue would ordinarily begin. The system of merely abstaining to collect without any declaration as to the amount to be suspended shall be discarded.

Notification to tenants.

184. As a general rule, no suspended revenue shall be collected until after one full harvest subsequent to the failure has been reaped in the affected tract.

Postponement of collection until after one harvest.

185. The Collector shall report to the Commissioner at least two months before the first instalment for any harvest falls due, the amount which he proposes to recover out of the suspended demand from the proceeds of such harvest, in addition to the current demand payable for such harvest.

Report to commissioner before recovery of an instalment.

186. The grant of relief to rent-payers shall be made conditional on their giving relief to under-tenants of all degrees.

Relief to extend to undertenants.

187. The Collector has power to sanction the suspension of the collection of revenue or rent for the year in which suspension is granted, but where the amount involved exceeds Rs.5,000 in the aggregate, such suspension shall be provisional

Power to sanction suspension.

only and shall be subject to the confirmation of the Commissioner. When the Commissioner sanctions suspension exceeding Rs.10,000 in any one district in the aggregate, he shall at once report the fact for the information of the Board and of the Accountant-General. All suspensions for a longer period than one year require the sanction of the Board.

N.B.—It is essential that, if suspension is to have its full beneficial effect, the amount to be suspended should be settled, and that the decision to suspend should be communicated to those who would otherwise have to pay rent or revenue, before the day on which payment becomes due. In urgent cases, therefore, the Collector is authorised to pass immediate orders subject, to the approval of higher authorities. In all cases the orders should be so published as to reach the people concerned in proper time.

Power to sanction remission.

188. The power to sanction remissions of revenue or rent suspended on account of agricultural calamities shall rest with the authorities competent to sanction remission of unrealisable revenue or rent in estates managed direct. But where the amount exceeds the revenue or rent for a whole year, the sanction of the Board is necessary. Remissions should be granted as soon as it becomes clear, after proper inquiry, that it would be inadvisable to collect the revenue or rent or any portion of it.

Instalments of realization to be settled by Commissioner.

189. The Commissioner should settle the instalments in which suspended revenue, which is not remitted, should be collected.

*	*	*	*	*	*
*	*	*	*	*	*

196. In all cases of suspension under these rules subsequent collection of such revenue or rent shall be made without interest.

APPENDIX VI.

[*Vide* rule 114.]

যেখানে সাধারণে যাইতে পারে, প্রত্যেক কাজারির দেওয়ালে এমন একটি স্থানে সুস্পষ্টভাবে নিম্নলিখিত নোটিশটি স্থায়ীভাবে টাঙ্গাইয়া রাখিতে হইবে :—

“খাজনা, সেসু, ইত্যাদি বাবত কোন টাকা প্রদান করিলে প্রত্যেক প্রজাই সেজন্য তৎক্ষণাৎ উপযুক্ত ফারমে স্বাক্ষরিত রসিদ তহশিলদারের নিকট হইতে পাইবেন।

আবুওয়াব বা যাহা আইনতঃ দেয় নহে এরূপ কোন টাকা দাবী অথবা গ্রহণ করা তহশিলদারের পক্ষে বিশেষভাবে নিষিদ্ধ।

প্রজাদের অবগতির জন্য এই নোটিশ রেভিনিউ বোর্ডের আদেশক্রমে টাঙ্গাইয়া দেওয়া হইল।”

APPENDIX VII.

RULE 66.

Rules for the Bargadagi system.

COLONIZATION.

Instructions regarding initial raiyatwari settlements of char and waste land.

1. The following method called the Bargadagi system of survey should be adopted in initial raiyatwari settlements of Government char and waste lands unless there are strong reasons to the contrary.

It has been designed to enable relay of raiyats' holdings to be made with as little expense as possible, to avoid holdings from consisting of scattered small plots, and to prevent disputes over boundaries as these can be easily relaid.

2. First the position for village sites should be determined. If two or more communities are likely to be settled on the land a corresponding number of village sites may be desirable.

The alignment of main roads traversing the char passing through the village sites should next be determined. These must be straight and the longer should form the base line for subsequent survey described below. On the main land such roads should naturally connect with existing roads, while in chars should terminate at points suitable for ferry ghats.

3. Where the area to be colonised is a char surrounded by water, or forms an accretion to unsettled land in the possession of Government, a strip of land 20 yards wide at least is to be reserved as unsettled Government khas land along the water's edge to serve as a tow-path and to prevent claims to accretions.

Where the char is exposed to severe inundation or erosion by the tidal waters of rivers or the sea, a wider strip still should be reserved to act as a protection to embankments.

4. A base line will then be laid out along the main road, and connected by theodolite survey with the district traverse on the main land. The length of the base line should be as great as possible and should be an exact multiple of a chain in length. The ends of the base line will be demarcated by special pillars.

5. A grid of squares will then be laid out by theodolite on the base line, the corners of squares being marked by pillars made of "T" steel iron rods $2\frac{1}{2}'' \times 2\frac{1}{2}'' \times 4 \times 5'$ long with base plates $9'' \times 9'' \times \frac{1}{4}''$ riveted at the foot and web plates near the top on which the diara or khas mahal number and pillar number can be painted or stamped.

The sides of the squares should be an exact multiple of a chain. The most convenient size is 16 chains.

The grid forms the basis of all relays, and is most convenient for the division of the area into fields.

6. Where practicable the major squares will then be divided into minor squares with sides of 4 chains, each square forming a field. If rectangles are found more suitable their sides should be an exact multiple of a chain. This is not always possible owing to the presence of large natural features such as navigable inlets that should not be settled but must be retained khas of Government with a strip of land on either side to form a tow-path and prevent claims to accretions. Along these features the fields will become triangles instead of squares.

7. In the culturable area each raiyat's holding will be within a ringed fence. His homestead, however, will be in the village site referred to in rule 2.

The village site should, if practicable, cover a major square, the roads or village streets will be demarcated to prevent encroachment and should be not less than 20 yards wide. By dividing the area into suitable smaller squares for bustees, 1 chain square is a convenient size, bustee plots can be allotted to settlers, and a well laid out village established. A suitable site for a hat should be reserved.

8. A map should be prepared and the fields, bustee plots, roads, tow-paths, streams, etc., Khanapuried and numbered in the usual manner in a khasra, and settlement made with colonists on the basis of the map and khasra, each holding being shown in a khatian as in preparation of a record-of-rights.

9. After settlement and colonization are complete, the pillars will be handed over to the dafadar together with a copy of the map. He will report twice a year on 1st March and 1st September through the Sub-Inspector, whether any pillars are missing or require renewal.

This is in addition to the check of boundary pillars made by the Khas Mahal Department.

Note—It may be necessary to lay out subsidiary roads in addition to main roads. Main roads should be not less than 1 chain wide, and subsidiary roads not less than half a chain. Fields along roads will be quadrilaterals instead of squares.

APPENDIX VIII.

Rule 226.

Revised rules under section 4 of the Bengal Highways Act, 1925 (Bengal Act III of 1925).

Definitions.

1. In these rules, unless there is anything repugnant in the subject or context,—
 - (1) "Cattle" means cattle as defined in the Cattle-trespass Act, 1871;
 - (2) "Road" means "Government road" as defined in the Bengal Highways Act, 1925;
 - (3) "Subdivisional Officer" means the Subdivisional Officer under the Public Works Department.

Encroachment or obstruction on a road.

2. (1) No person shall encroach on any part of a road by cultivating crops thereon.

(2) Without the previous permission of the Executive Engineer, no person shall—

- (a) make, or cause any encroachment to be made, or
- (b) obstruct traffic, or
- (c) cause any inconvenience to the public, or
- (d) obstruct the flow of water on any road, by means of any building (whether on or overhanging the road), any wall, rail, post, fence, pit, embankment or ditch, or any other obstruction, or by means of any cut, drain or watercourse intended for the purpose of drainage or irrigation, or by exposing thereon any goods for sale, or by placing thereon any substance or material.

(3) Without the previous permission of the Executive Engineer, no person shall on any road,—

- (a) hold a meeting, mela or jatra, or
- (b) construct, or add to, a pucca structure for the purpose of public worship,
- (c) deposit or dump materials of any kind either on the road, road flanks or side-lands.

(4) Without the previous permission in writing of the Superintending Engineer, no person shall make any causeway, culvert, approach road or overbridge over any burrowpits or drains of any road in order to make a passage from his land, premises or shop.

Sale, collecting or gathering of articles in the vicinity of roads.

6. No person shall, without the general or special permission of the Executive Engineer expose any article for sale on any road.

Cutting of plants, trees or hedges obstructing road drain.

4. Any person in possession of, or having control over, any plants, trees or hedges which obstruct, overhang or overshadow any road, or any public drain or sluice, shall, if so required by notice in writing, signed by the Executive Engineer, cut down, prune or trim such plants, trees or hedges within such reasonable period and in such manner as is prescribed in the notice.

Damage to bridges, culverts or causeways on roads.

5. (1) No person shall destroy or damage, or cause to be destroyed or damaged, any bridge, culvert, or causeway built on or across any road.

(2) No person shall erect any fence or other obstruction close to the opening of any such bridge, culvert or causeway or across the roadside drain for the purpose of fishing, or for any other purpose so as to impede the free flow of water, or to cause damage thereto.

(3) No person shall cast nets for fishing purposes from any bridge or culvert.

Damage to fences, posts, soil, turf or grass on road.

6. Except with the permission in writing of the Executive Engineer no person shall—

- (a) destroy or damage or remove, or cause to be destroyed or damaged, or removed any fence, post, notice-board, danger light, boundary pillars and other landmarks, erected on any road, or
- (b) dig, scrape, uproot or remove any plant, soil, turf, grass or any material collected from any part of a road, or
- (c) throw dust or rubbish on, or collect sweepings or manure on, a road.

Channel across road.

7. (1) No person shall cut a channel or convey water by a channel across a road, except with the permission in writing of the Executive Engineer or Subdivisional Officer in charge of the road.

Any person who has received such permission shall cut a channel or trench on a road in the manner specified in the order and shall deposit with the Executive Engineer such sum as he may fix, and if the work is not properly carried out, the Executive Engineer may have it re-done or improved, and the costs for such work shall be recovered from this deposit.

(2) Any person who has been permitted in writing by the Executive Engineer or Subdivisional Officer in charge of any road to cut a channel across the road shall, by the time prescribed by him, cover or refill the channel, so as to restore the road to its former condition.

(3) Any person who has a prescriptive right to keep a channel open for carrying water across a road shall keep the channel in proper order, so as to prevent danger or inconvenience to the public.

8. No person shall obstruct any waterway adjoining a road, so as to damage or tend to damage the road, or otherwise to render the road impassable.

Excavation on or near roads.

9. (a) No person shall make any excavation on or underneath any road or make any excavation near any road which is likely to endanger the said road, except with the permission in writing of the Executive Engineer or Subdivisional Officer in charge of the road, and when the permission is obtained the excavation shall be carried out in such manner as he may direct.

(b) No person shall blast or remove any stone, either buried or loose, in or adjacent to Government road or property, so as to endanger its safety.

Use of roads, bridges, culverts or channels while closed to traffic.

10. (1) No person shall pass over, or drive any animal or vehicle or class of vehicle over any road, portion of any road, bridge, culvert or channel while it is under construction or repair, or is affected by flood or is otherwise rendered unfit for such traffic, and is closed to such traffic under orders of the Executive Engineer or, in emergent cases, pending application to such Executive Engineer, of the Subdivisional Officer in charge of the road and a barricade has been set up across the road and a notice hung up closing the road to such traffic under order of such authority.

(2) Over such bridges as are of insufficient width or strength to carry more than one line of traffic, and on which a chaukidar has been appointed under Government authority, no person shall proceed or shall drive or ride a pony, or any animal or vehicle except under the direction of such chaukidar, or, where there is no chaukidar, in accordance with a rule indicated by a notice-board on such bridge, signed by the Executive Engineer.

(3) Without the written permission of the Executive Engineer or of the Subdivisional Officer in charge of the road (or the District Magistrate if these officers are away from headquarters), no person shall drive a motor bus or motor lorry over any road or any portion of any road declared by the Executive Engineer to be unfit for such traffic.

Discharge of rainwater from roof to road.

11. Without the permission of the Executive Engineer, no person shall allow the rainwater from the roof of any building owned or occupied by him to be discharged upon any road except by means of down-pipes or other contrivance intended for carrying water from the roof of the building.

Flow of filth on to road.

12. No person shall cause the water of any privy, or any matter offensive or deleterious to health, to flow, or be placed, on a road.

No latrine shall be constructed on the side of a public road without a proper screen, and no nightsoil shall be deposited on the side of a road.

Removal of trees or erections falling on to a road.

13. Any person owning or possessing a tree, a house, wall or other erection which has fallen, or part of which has fallen or threatens to fall on to a road, shall, if so required by notice in writing, signed by the Executive Engineer, or the Public Works Department Subdivisional Officer remove such tree, house, wall, erection or part within the period specified in such notice, failing which such tree, house, wall or other erection will be disposed of by sale or otherwise by the Executive Engineer.

Curing hides on or near road.

14. No person shall cure hides on any road.

Slaughter of animals, cleaning of carcasses, etc., on or near road.

15. No person shall slaughter any animal or clean any carcasses or collect bones on any road.

Placing or burning of bodies on road.

16. No person shall place or burn any corpse or the dead body of any animal on any road.

Steeping offensive matter in road-side drain, pit or excavation.

17. No person shall steep any jute, hemp, bamboos, hides or other offensive matter in any drain, burrowpit or excavation at the side of, or near any road.

Rules of the road.

18. (1) Any person driving a vehicle along a road and meeting another vehicle shall keep to his left or near side of the road, so as to allow sufficient room for the other vehicle to pass.

(2) Any person driving a vehicle along a road shall, when overtaking another vehicle, keep to his right.

(3) No person shall overtake and pass another vehicle in such a manner as to obstruct vehicles approaching from the opposite direction or at the bends in a road which prevent his seeing such approaching traffic.

Care of animals on road.

19. (1) No person in charge of, or having control over, any animal used for riding or draught shall allow such animal to stand or wander on any road without a rider or driver.

(2) No person in charge of, or having control over, any cattle shall allow such cattle to stray or lie on any road so as to cause inconvenience or danger to any person travelling on the road.

(3) No person shall tether any cattle on the top or flank of a road, or stall cattle or allow cattle to graze on a road.

Elephants and camels on road to have bell.

20. No person shall ride or drive any elephant or camel on a road unless such animal is provided with an efficient bell and with a light after nightfall.

Taking elephants over road, embankment, bridge or culverts.

21. No person driving or in charge of an elephant shall—

- (a) cause material injury to a road or to an embankment by taking the elephant over the same; or
- (b) take the elephant over a bridge or culvert unless the same be constructed on arched masonry or be declared by the Executive Engineer safe for the passage of elephants.

Removal of elephants or camels from road to admit passage of horse.

22. Every driver of an elephant or camel shall, on being so required by the rider or driver of a horse, remove such elephant or camel with reasonable promptitude to a sufficient distance from the road to allow such horse to pass safely along the road.

Care of vehicles on road.

23. (1) No person shall drive or have in his charge on any road more than one animal-driven vehicle at a time.

(2) No person in charge of, or having control over, any animal-driven vehicle shall allow it to stand or proceed unattended on any road.

(3) No person in charge of a vehicle, whether it be occupied or unoccupied, shall allow it to proceed along a road when he is asleep.

(4) No person in charge of a vehicle, whether it be occupied or unoccupied, shall allow it to stand on a road in such a way as to cause obstruction or inconvenience to traffic.

(5) No person shall drive upon a road any vehicle laden with bamboos, planks or other materials of a similar character which exceed twelve feet in length and project beyond the vehicle, unless the vehicle be accompanied by another person who shall keep watch over the length of the materials projecting behind the vehicle.

(6) All owners and drivers of vehicles loaded with bricks or other materials shall be responsible for their being so secured that the contents thereof may not fall on any road.

(7) If any vehicle breaks down on a road, the driver shall remove it to the edge of the road without delay, and shall, within a reasonable time, remove from the road all materials (if any) which have fallen from the vehicle and shall place the vehicle in such a position that it will not obstruct traffic.

(8) No person shall lead or drive any vehicle up or down the side slopes of any road embankment except at crossing fixed by the Executive Engineer in charge.

Carrying bamboos or bullahs on cart on road.

24. No person shall carry bamboos or bullahs or steel sections or other materials of a similar character on a vehicle on any road in such manner as to scrape the road or to cause injury or annoyance, or risk of injury, to travellers thereon.

Width of tyres.

25. From such date as Government may notify no person shall drive a cart on any road, unless the iron tyres of the wheels, or (in the case of carts not having iron tyres) the wooden rims of the wheels, are two and a half inches or more in width.

Separate tracks for cart traffic and carriage traffic.

26. Where separate tracks or roads have been set apart for carts and spring vehicles, no cart shall be permitted to pass over the portion reserved for spring vehicles, except when crossing the road.

Transport of heavy loads over bridge.

27. No person shall take a load over any bridge in excess of the maximum load which may be indicated by a notice on the bridge.

Lighting of vehicles on road.

28. All vehicles, other than cycles and two-wheeled carts travelling between dusk and dawn, shall carry at least two conspicuous lights, one of which shall show a red light to the rear. Cycles of all descriptions shall have at least one light. Two-wheeled carts shall have at least one conspicuous light visible from both front and rear. Vehicles carrying materials such as bamboos, steel sections, planks, etc., which project beyond the vehicle, shall have additional lamps attached to the end of such projections.

Nuisances on roads.

29. No person shall commit a nuisance on any road.

Lighting of fires.

30. (1) No person shall light a fire in any unenclosed place within ten yards of any wooden bridge on a public road.

(2) No person shall light a fire on or near any road in such a manner as may lead to setting fire to road-side jungle.

Penalties.

31. (1) A breach of any of the rules mentioned in column 1 of the following table shall be punished with fine, which may extend to the sum mentioned opposite thereto in column 2 of that table—

Rule.	Maximum fine. Rs.
3, 5(3), 6(b), 6(c), 18(1), 18(2), 18(3), 19(1), 19(2), 22—24, 26, 28—29 and	5
2(1), 2(2), 2(3), 4, 5(1), 5(2), 6(a), 7(1), 7(2), 7(3), 8, 9, 10(1), 10(2), 10(3) 11—17, 19(3), 20, 21, 25, 27 and 30	10

(2) A continuance of the breach of any of the rules shall be punished with a further fine of one rupee for every day during which the breach is continued after the offender has been convicted of such breach.

APPENDIX IX.

Rule 234.

Rules for the kutchery compound.

(Appendix VII of the Bengal Public Works Department Code.)

Rules regarding the management of Government lands including kutchery compounds borne on the books of the Public Works Department and the erection of fresh detached structures thereon.

A—GENERAL.

These rules do not apply to Government lands which are administered by the Khas Mahal Department and the revenues whereof are credited to the Khas Mahal.

2. Executive Engineers are held responsible for all lands in their charge (Superintending Engineers in the case of Government lands placed under the control of District Boards) and no fresh detached structures should be erected on them irrespective of the fund from which the cost of the work is met, without the previous sanction of Government in the Public Works Department.

[Government sanction to erection of structures. (B.G.P.W.D. Circular No. 22-B., dated the 18th June, 1895.)]

3. The department or individual officer in occupation of a compound is responsible for keeping it in decent order and this applies to clearing weeds from any tank in the compound, jungle-clearing in the compound of a building which is not ordinarily a legitimate Public Works Department charge, should also be done by the occupant or occupying department. This should only be done by the Public Works Department where it is subsidiary to the carrying out of repairs, e.g., where a drain has to be repaired or regraded, a certain amount of jungle-clearing is necessary in some cases to get at the drains.

[Occupying Department responsible for keeping compound and tank in decent order. (B.G.P.W.D. Nos. 3749-3793-B., dated the 4th November, 1930. B.G.P.W.D. Nos. 5285-5288-A, dated the 31st July 1929. B.G.P.W.D. Nos. 2695-2733 A., dated the 17th April 1915.)]

4. The occupation of a Government building normally includes the enjoyment of the amenities of its compound: on the other hand, there may be cases where a very large area of ground or a very large tank appertains to the so-called compound and in such cases their enjoyment may not be necessary to the full use of the building or the value may be such that it would be unreasonable to allow the occupier to appropriate the proceeds as a perquisite. Whether, therefore, a lease should be given or not should be left to the officers of the department concerned who will decide each case on its own merits. In the event of an audit objection, the department concerned should give its reasons for refusing to lease out tanks, etc., and if the Auditor is dissatisfied with such reasons, he may call the attention of Government to the case.

[Enjoyment of amenities; leasing out the grazing and tanks and selling fruits and wood. (B.G.P.W.D. Nos. 2206-2249-A., dated the 7th March 1929.)]

The arrangements for leasing out the grazing and tanks and selling fruits and wood in compounds of Government buildings borne on the books of the Public Works Department are left entirely to the Administrative Department concerned

and it will be the duty of the local head of that department to realise the rents and sale-proceeds and credit them to the Public Works Department as miscellaneous receipts, under the head "XXX—Provincial Civil Works." Where a tank is leased out, the lease should ordinarily include a provision that the lessee will keep the tank free from weeds, when the lease is for grazing purposes it should have a provision that the land be kept clean and free from jungle.

(B.G.P.W.D. Nos. 2695-2699-A., dated the 17th April 1915.)

In order to enable the Public Works Department to check collections of rents or sale-proceeds all departments making the settlements as contemplated in the above two sub-paragraphs should send immediate intimation of the fact to the Executive Engineer concerned.

(B.G.P.W.D. Nos. 3749-3793., dated the 4th November 1930.)

Note 1.—The orders contained in Bengal Government, Public Works Department, letter Nos. 2695-99-A., dated the 17th April, 1915, will not apply in the case of Excise Offices or Jail compound.—*vide* Bengal Government, Public Works Department, Nos. 6021-90-A., dated the 15th October, 1935.

Note 2.—The orders contained in Bengal Government, Public Works Department, Nos. 2695-99-A., dated the 17th April, 1915, will not apply in cases of tanks in the compound of Agricultural farms—*vide* Bengal Government, Public Works Department, No. 182-A., dated the 26th September, 1936.

5. When a Bar Association, Club, District Board, Municipality, or Co-operative Society applies for permission to erect a building on Government land, it is very desirable that the selection of site for the building should be considered by a Site Selection Committee, as the erection of such building affects existing (if any) as well as future Government buildings. Executive Engineers should therefore place such proposals before a Site Selection Committee who should consider in particular whether it is desirable that permission should be given to the building being constructed (1) on Government land and (2) on the site proposed.

[Permitting Bar Associations, etc., to erect buildings on Government land, (B.G.P.W.D. No. 2710-2772-B., dated the 13th August 1930.)]

If it is decided by Government to allow such body to erect the building, an agreement must be executed in the following form, modified, where necessary, to suit minor details, the general principles remaining intact.

FORM OF AGREEMENT.

An agreement made day of 19
between the Governor of the Province of East Pakistan to be hereinafter called the
Governor and of
hereinafter called the licensees.

Whereas the licensees have applied for permission to erect a building for the
accommodation of upon the
Government land in the vicinity of
as shown in the accompanying site plan to which the Governor has consented
upon the terms following.

It is hereby agreed and declared as follows:—

1. That plans of the proposed building shall first be approved by the Collector/Deputy Commissioner of the district, in consultation with the Superintending Engineer before construction is commenced and shall be treated as forming part

of this agreement and that the building shall be completed in accordance with such plans. No alterations and additions shall be made to the building without the previous sanction of the Collector/Deputy Commissioner of the district.

2. That the licensees shall complete the said building within six months from the date when the permission to commence construction is given and failing completion within such time the Government will be entitled to take possession of the land with any buildings thereon without payment of any compensation.

3. That the licensees shall use and maintain the said building for the purpose of the.....expressly and without reservation and that they shall at all time without any objection make such alteration or change in the said building as the Collector/Deputy Commissioner of the district or the Commissioner of the Division may by letter under his signature require them to do.

4. That the licensees shall not make any alteration or change in the nature of the land or in the use and occupation of it without express permission obtained from the Collector/Deputy Commissioner of the district or the Commissioner of the Division, in writing.

5. That the licensees shall not without the express written permission of the aforesaid authorities use the said land or any house erected thereon with the permission of the Governor for any other purpose than that set out in clause 3 hereof nor shall they be able to lease out or otherwise dispose of the land or any portion thereof without such express written permission.

6. That the licensees shall not by reason of being allowed to use or occupy the land or to erect any structure thereon acquire or be entitled to or claim any right or interest whatever in the soil or ground as noted in the schedule.

7. That the licensees shall bear and pay all existing and future rates, taxes, assessments, duties and impositions and outgoings whatsoever imposed or charged upon the said premises (including any structure or structures which now are or may hereafter be erected or built thereon) or upon the licensees or the Governor in respect thereof or payable by either in respect thereof.

8. That the licensees shall maintain the building erected on the land with the permission of the Governor, in a proper state of repair and that they shall at all times without objection make such repairs to the said building as the Collector/Deputy Commissioner of the district or the Commissioner of the Division may by letter under his signature require to be made.

9. That Government may at any time resume the land or require the removal of any building erected on the land whilst in the use and enjoyment of the licensees under the terms of the agreement, and that if the Governor do so, the licensees shall without objection comply with the order of resumption punctually and also with the requisition for the removal of the building within the period to be fixed by the Governor and that the licensees shall not claim any compensation thereof. And that if the licensees fail to comply with the requisition for the removal of the building within the allotted time, they shall be absolutely debarred from any claim to the structures or other properties on the land and they shall be liable to compensate the Governor for any expenditure incurred in removing the buildings.

10. As consideration for the grant of this licence the licensees shall pay to the Collector of the district an annual fee of Rs.....(Rupees..... only) such fee to be paid in advance on theday ofin every year commencing from the19 ..

11. That in the event of the licensees not paying any fee on or before the date fixed for payment the Governor shall be entitled to charge and recover from the licensees interest at the rate of 6½ per cent. per annum on such arrears as from the date of default.

12. That in the event of the fee or any part thereof falling into arrear, the same together with all interest accrued due thereon, shall be recoverable as a public demand.

13. The licence hereby granted shall be terminable at any time by the Governor and will be terminated forthwith upon breach of any of the terms and conditions hereof by licensees who will forthwith vacate the said land and premises in favour of the Governor and shall not use it for any purpose whatever without the grant of a fresh licence from the Governor, and the Governor shall be entitled to assess and recover from the licensee compensation for any loss or damage occasioned to the Governor by any such breach of any of the terms and conditions hereof but the licensee shall have no right to claim compensation on any grounds after termination or by reason of the termination of this licence.

SCHEDULE.

6. No such buildings with roofs composed of thatch or other inflammable materials should be constructed within a radius of 50 yards of an existing building constructed of permanent materials. The limit of 50 yards is fixed as a minimum not because it is considered that this limit will confer absolute immunity from fire risk, but because it is thought to be the utmost limit that can conveniently be enforced in every case, taking into consideration the area of the land usually attached to such public buildings. Where circumstances admit inflammable building or buildings of a temporary nature should be placed at a greater distance than 50 yards from permanent buildings more specially in the case of court houses or record buildings or other buildings of which the contents are specially valuable.

[Inflammable materials. (B.G.P.W.D. Circular No. 1T-B., dated the 26th May 1905.)]

7. In dealing with encroachments on Government land by the setting up of religious relics, symbols, shrines, and places of worship it should be borne in mind that the embarrassment to Government will be less if these are dealt with at their very inception, but once they acquire sanctity, the Public Works Department officers should not forcibly remove such encroachments. The correct procedure is for the Public Works Department officers concerned to report the fact of the encroachment to the head of the office occupying the building or land. The head of the office will then submit a copy of the report to the head of his department with a specific recommendation whether the encroachment is to be removed or can be allowed to remain. In the former case the head of the department, if he agrees, will take such steps as are necessary to remove the encroachment. If he is of opinion that the encroachment should be allowed to remain, he will obtain the orders of Government in the department concerned stating the terms on which the encroachment is to be allowed to remain and communicate a copy of these orders to the Public Works Department for record in that department. Until the encroachment is removed or its existence is sanctioned it will be the duty of the Public Works Department periodically to bring it to the notice of the officer occupying the building or land, but no definite action should be suggested in any case, as the action to be taken is to be decided by the department concerned.

[Religious encroachments. (B.G.P.W.D. Nos. 3-6T-B., dated the 18th April 1928, No. 15T-B., dated the 26th April 1928, and Nos. 1399-1416-B., dated the 15th May 1928.)]

Where any political disturbance is anticipated in removing such encroachments, a reference should be made to the Political Department before any action is taken.

Instances having occurred in which officers occupying Government quarters have buried or cremated dead bodies in the compound attached to the quarters, it has been ordered by Government that neither cremation nor burial of dead bodies should be allowed on land in the compound of any residential or office building, constructed, leased or purchased by Government.

[Cremation or burial. (B. G. P. W. D. Nos. 3388-3437-B., dated the 23rd September 1930.)]

B—KUTCHERY COMPOUNDS,

8. In addition to the rules laid down in the foregoing paragraphs in respect of Government land in general, the following rules should be observed with regard to cutchery compounds in particular.

(B.G., Finance Department No. 1115-F., dated the 17th February 1902, and Judicial Department letter No. 2279-J., dated the 19th March 1902.)

Planting Trees—Planting of trees in cutchery compounds should be resorted to, and, as far as possible, the trees should be such as will give shade and shelter to those who have business with the different offices. But care should be taken not to plant trees with wide-spreading roots such as the Banyan, such trees are apt to damage the building.

Shop Commodities—(a) Permits for shops should extend only to shops for the sale of articles which are likely to be required by persons attending the courts, such as refreshments, betel (pan), tobacco, matches and materials for writing and the number of dealers should be restricted to actual requirements.

(b) **Charge for permits**—A charge should ordinarily be made for the permit of a shop although the respectability of the proposed shop-keeper, rather than the amount offered, should be the main consideration for the grant of a permit.

(c) **Disposal of receipts**—The permits or leases for shops and tanks, for grazing and the sale of fruits should be issued by the head of the department in whose occupation the compound is. The Nazir should keep a proper record of the demands and collections in P.W. Accounts Code Form No. 49, Bengal Form No. 4837. The receipts and rents will be collected by him and credited to 'Public Works Miscellaneous Revenue.' In settling such leases and permits regard should be had to the principles laid down in Rule 4 above.

(d) **"Pitches" or places for sitting**—Where mere "pitches" or places for sitting are required for the sale of betel (pan), tobacco, matches, stationery and the like articles, such "pitches" or places for sitting should be marked out year by year and let out to persons approved by the Collector or the District Judge on the recommendation of the local civil officers where necessary and at such fees as may be fixed by the authority and agreed to by them; in such cases no permanent structures should be allowed to be erected; the licensee should receive a license in the prescribed form (inserted below) which should be limited to one year and not be transferable, prohibiting the construction of any permanent structure and binding him to keep the premises clean; and it should be laid down that any breach of the conditions entered in the license will entail forfeiture thereof.

(e) **Rents for shop erected by the Communications and Works Department.** [B.G., C. & W. (C. & B.) No. 941-B., dated the 24th April 1940.]—Where shops, buildings or stalls in the cutchery compounds have been erected by Communications and Works Department (Communications and Buildings) and are borne on the books of, and maintained by, that department, they should be settled by that department on full rents at the rate prevailing in the locality. The licensees in such cases should receive a license in the prescribed form given below with modifications, where necessary, to suit minor details but a clause to the effect that the arrear rent shall bear an interest at 6½ per cent. per annum and shall be recoverable under the Public Demands Recovery Act should invariably be inserted therein. These licences should be resettled annually with persons to be approved by the Collector or the District Judge concerned on the recommendations of the local civil officers where necessary and should be registered.

(f) **Permanent or semi-permanent buildings**—Where it is decided to allow the erection of permanent or semi-permanent buildings for shops, there should be a clear and definite agreement for a term of years in the prescribed form as in paragraph 5 above, with necessary modifications, so as to provide for the disposal of the structures if the lease is not renewed or for the immediate termination of the lease if the lessee is convicted of any cognizable or non-bailable offences or is at any time declared to be a "tout" under section 36, Act XVIII of 1879.

(g) **Civil Department's petty expenditure on upkeep or improvements**—Expenditure for the upkeep of the compound in decent order and petty expenditure on improvements which are not undertaken by the Public Works Department should be met from the annual grant for contract contingencies of the department in whose occupation the compound is.

(h) In submitting estimates for their contingent grants it will be open to officers to refer to the revenue derived from the compounds.

(i) The cost of the construction and repairs of roads and drains in the compounds will be met from funds at the disposal of the Public Works Department.

(j) **Leasing out land**—No portion of lands forming the compounds of district or subdivisional headquarters kutcheries should be leased out except with the orders of Government and no existing lease of such land should be renewed without the orders of Government.

LICENSE TO SHOPKEEPERS IN KUTCHERY COMPOUNDS.

Name, son of
licensed to sell pan, tobacco, matches, etc., in the civil court compound.

The license will remain in force for one year from to

This license authorises you to sell *..... in the above compound on the plot numbered for the year, between the hours of 6 a.m. and 6 p.m. daily on the following conditions:—

(1) You shall pay an annual fee of Rs., by instalments of one-fourth on the first day of each quarter, in default of which the license will be liable to be withdrawn and the shop to be re-let.

Arrears shall bear interest at 6½ per cent. per annum and shall be recoverable under the Public Demands Recovery Act.

- (2) You are prohibited from transferring or subletting the license.
- (3) You are forbidden to erect any permanent or semi-permanent structure, and for any temporary shed or structure you may desire to erect for protection against weather you must obtain the approval of the District Judge in writing.
- (4) You shall not apply the plot assigned to you, or any part of it, to any other purpose than the selling of the above commodities.
- (5) You shall keep your premisses neat and clean and make proper arrangements for the daily removal of all rubbish and refuse therefrom.
- (6) Your stall should not be a source of disturbance or inconvenience to the neighbouring courts.
- (7) Any breach of the above conditions of the license will render the license liable to be forfeited without notice and you shall not be entitled to any refund of the fee you may have paid.

*Nature of commodity.

Rule 225.

APPENDIX X.

GOVERNMENT OF EAST PAKISTAN.

Finance and Revenue (Revenue) Department.

No. 11472-L.R., dated Dacca, the 13th July, 1957.

To—THE SECRETARY, BOARD OF REVENUE, EAST PAKISTAN.

SUBJECT:—*Policy regarding management and settlement of ferries.*

"The undersigned is directed to say that on the acquisition of zamindaries the Collectors have taken over many private ferries of the ex-rent-receivers and settled them with the highest bidders in public auction. Complaints have been made to Government that this has resulted in an increase in the expenses of maintaining the services and has consequently led to a rise in the rates of tolls or fees causing hardship to the public. It has also been represented to Government that this has deprived many *Patnis* of the means of their livelihood and that in many cases they used to hold the ferries under the ex-rent-receivers either free of any charge or on payment of a nominal fee. It has been decided by Government that a thorough enquiry should be made to ascertain the particulars of such ferries and the terms and conditions under which and the classes of persons by whom they were being held immediately before acquisition. It has also been decided by Government that pending such enquiry, the Collectors should be directed to grant temporary leases of such ferries to the parties who were operating them immediately before acquisition and on terms which were then in force and that where there has been any deviation from this, viz., where such ferries have been let out in auction to other persons, the settlements should be cancelled on refund of the proportionate bid money.

2. The Board of Revenue is requested to take action according to the aforesaid decisions of Government.

G. AHMED,
Joint Secretary.

APPENDIX XI.

(1)

GOVERNMENT OF EAST PAKISTAN.

Finance and Revenue (Revenue) Department.

No. 9274-L.R., dated Dacca, the 26th July 1956.

TO—THE SECRETARY, BOARD OF REVENUE, EAST PAKISTAN.

SUBJECT—*Levy of Khutagari fees by Government for the temporary mooring of boats.**Reference:—Correspondence resting with his Memo. No. 3904-G.E., dated the 29th June, 1956.*

The undersigned is directed to say that Government have very carefully reconsidered the question of levy of Khutagari fees by Government for the temporary mooring of boats in the beds and foreshores of tidal navigable rivers, in the beds or channels of non-tidal navigable rivers and also in the dry lands above the water level or banks of all navigable rivers where Government is the owner of such lands, and have been pleased to decide that the existing policy against the levy of such fees as laid down in para. 3 of the Board of Revenue's Memo. No. 10344(26)-G.E., dated the 4th September 1940, in Appendix XA to the Government Estates Manual, (1932) should continue to be followed until further orders*. Consequently, Government should not also lease out Khutagari rights to any body and the District Officers should be asked to cancel all such existing leases forthwith if there is no legal difficulty and refund the money if any, realised for the grant of such leases, provided that where the lessee has enjoyed the lease for some time, only a sum proportionate to the unexpired period of the lease should be refunded.

2. This order will not affect the existing practice of granting licences to private persons for the construction of jetties, etc., under rule 265 of the Government Estates Manual, (1932) or leasing out ferry ghats.

3. The District Officers should, however, be instructed to see that indiscriminate tying up of boats is not allowed (1) in areas where there ought to be a ferry ghat which may be auctioned by Government and (2) where obstruction to traffic, insanitary conditions or damage to the river bed may be caused.

H. MALLICK,
Deputy Secretary.

*This is reproduced in this Appendix (3).

APPENDIX XI.

(2)

GOVERNMENT OF EAST PAKISTAN.

Office of the Board of Revenue, East Pakistan.

Memo. No. 3524-S.M.-441/55, dated Dacca, the 16th September, 1957.

From—N. Ahmed, Esqr., Additional Secretary, Board of Revenue, East Pakistan, Dacca.

To—The Collector of Pabna.

SUBJECT—*Izara lease of Khutagari in Government Acquired Estates.**Reference:—Correspondence resting with his Memo. No. 2083-S.A., dated the 10th September, 1955.*

The undersigned is directed to draw his attention to Government Circular No. 9274-L.R., dated the 26th July, 1956 (copy forwarded to him under Board's Memo. No. 6685(2)-G.E., dated the 4th September, 1956). It has been provided therein that no Khutagari fee i.e., fee for mooring boats should be realised nor the Government should lease out Khutagari rights to anybody. All leases of foreshore lands for realisation of Khutagari fee should be totally discontinued. This will not, however, affect the existing practice of granting licenses to private persons for the construction of Jetties, etc., or leasing out ferry ghats, landing ghats, etc., on foreshore lands. Detailed instruction in this respect will be found in G.O. No. 1147-L.R., dated the 18th July, 1957, copy of which was forwarded to him under Board's Memo. No. 2949(84)-S.M., dated the 24th July, 1957.

The Board would like to make it clear in this connection that a lessee of a foreshore land is merely the agent of the Government in certain respects. If he takes lease of foreshore lands merely to collect Khutagari fee then, since it is not the policy of the Government to levy such fees themselves, they should not empower a lessee to do so.

When the Government feel that they owe a duty to the public to provide some service or facility and do not decide to arrange it directly through their departmental officers, they can engage a lessee to do so. Only in such a case a lease of foreshore lands is to be given—the maintenance of some service or provision of some facility being, an essential condition of lease.

N. AHMAD,
Additional Secretary,
Board of Revenue, East Pakistan.

APPENDIX XI.

(3)

No. 10344(26) C.E., dated the 4th September, 1940.

From—The Secretary to the Board of Revenue, Bengal.

To—All District Officers.

SUBJECT—*Realisation of khutagari fees by the riparian landlords.*

The Board has in the past from time to time issued the following instructions on the right of the riparian landlords to levy a fee, commonly known as the khutagari fee, for mooring boats on the banks of a river:—

(i) Board's order Nos. 11775-800 G.E., dated the 12th August 1935, in which it was held that the proprietors of riparian estates are not entitled to rents from foreshore lands adjoining their estates nor have they any right to settle them and take salami from such land which forms a part of public domain held by the Crown in trust for the public until it is converted into an accretion within the meaning of Act IX of 1847.

(ii) Board's order No. 15750 G.E., dated the 9th September 1937, which enjoined that the Crown can only charge fees for allowing any encroachments in the shape of ghats or landing places in the bed of the river and that rule 262 of the Crown Estates Manual, 1932, would apply in that part of the river covered by a permanently settled estate.

(iii) Board's order Nos. 2472-C.E., dated the 10th February 1938, and 12698 C.E., dated the 13th July 1938, which direct that as the boatmen while mooring their boats along the bank of a river will not obstruct navigation, they are not liable to license fees as required by rule 265 of the Crown Estates Manual, 1932, and that the Crown should not take khutagari fees themselves nor recognise the zamindars' right to take such fees.

2. Representations having since been received in which doubts were expressed of the validity of these instructions the Board has had the matter further examined in consultation with the law officers of the Crown. The latter have pointed out that the banks above the ordinary high water-mark of a tidal navigable river belong to the riparian owners and as such they have every right to prevent the use of their lands on the banks, by any boatman for driving of a peg into it for the purpose of tying up their boats subject to the right of the public to haul or tow boats and any prescriptive rights they may have acquired. The riparian owners have, however, no such rights so far as the bed and foreshore of a tidal navigable river are concerned. As regards non-tidal navigable rivers, the law officers have advised that such rivers have no foreshore and that the dry land above the water level of such rivers is bank and belongs to the riparian owner who can, therefore, charge khutagari fees for mooring boats to any part of the dry land subject of course to the right of the public to haul or tow boats and any prescriptive rights the public may have acquired. The riparian owner has, however, no right to levy such fees for anchorage or tying up of the boat to a pole in the water of non-tidal navigable rivers. In view of the legal opinion now available, the Board directs that the previous instructions referred to in paragraph 1 should be taken as relating to the bed and foreshore of tidal navigable rivers and also to the bed or channel of non-tidal navigable rivers.

3. As regards the Crown, it has absolute rights to levy fees or grant licenses to collect fees for any encroachment made by anybody including the riparian owners, (i) in the bed and foreshore of tidal navigable rivers, (ii) in the bed or channel of non-tidal navigable rivers and also (iii) on the dry land above the water level or banks of all navigable rivers if the Crown is the proprietor thereof. It has, however, been decided in consultation with Government, that the Crown should not for the present levy any fees for the temporary mooring of boats in such cases. In view of this decision, all khutagari licenses previously issued, should be cancelled.

APPENDIX XII.

Rule 130.

GOVERNMENT OF EAST BENGAL FINANCE AND REVENUE DEPARTMENT

Audit Branch.

MEMORANDUM

No. 446F.

SUB.—*Procedure for holding departmental enquiries.*

Dacca, the 29th January 1955.

Government have been pleased to lay down the following procedure to be followed in disciplinary cases against officers under the rule-making control of the Governor:

2. Rule 55 of the Civil Services (Classification, Control and Appeal) Rules runs as follows:

“Without prejudice to the provisions of the Public Servants Inquiries Act 1850, no order of dismissal, removal or reduction shall be passed on a member of a Service (other than an order based on facts which have led to his conviction in a criminal court or by a Court Martial) unless he has been informed in writing of the grounds on which it is proposed to take action and has been afforded an adequate opportunity of defending himself. The grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges, which shall be communicated to the person charged together with a statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required within a reasonable time, to put in a written statement of his defence and to state whether he desires to be heard in person. If he so desires or if the authority concerned so direct, an oral inquiry shall be held. At that inquiry oral evidence shall be heard as to such of the allegations as are not admitted, and the person charged shall be entitled to cross-examine the witnesses, to give evidence in person and to have such witnesses called as he may wish, provided that the officer conducting the inquiry may, for special and sufficient reason to be recorded in writing, refuse to call a witness. The proceedings shall contain a sufficient record of the evidence and a statement of the finding and the grounds thereof.

This rule shall not apply where the person concerned has absconded, or where it is for other reasons impracticable to communicate with him. All or any of the provisions of the rule may, in exceptional cases, for special and sufficient reason to be recorded in writing, be waived, where there is a difficulty in observing exactly the requirements of the rule and those requirements can be waived without injustice to the person charged."

This circular on the subject of the rule falls into two parts—the first describes the procedure for holding the departmental enquiry; the second contains observations on the conduct of it and what papers are to be kept and how they are to be arranged.

3. Departmental enquiries fall into the following four stages:

- (a) *First stage*.—Decision to proceed against the officer.
- (b) *Second stage*.—Framing of charges.
- (c) *Third stage*.—Enquiry into the charges.
- (d) *Fourth stage*.—Finding and order.

4. *First stage*.—The report, complaint or other matter appearing against an officer should be examined by a responsible officer of the Department, or office in order to decide whether an enquiry should be held. In making his decision he should be careful to avoid expressing any definite opinion on the merits or the final outcome of the case.

5. *Second stage*.—(1) The charges should be framed by an officer who is competent to award suitable punishment in the event of the charges being established.

(2) Each charge must—

- (a) be written,
- (b) be specific,
- (c) deal only with one offence.

It must state clearly, with reference to subject, time, occasion, place, person, amount, etc., what the accusation is so that accused knows what he has to meet.

Examples.—(1) That you, while holding the post of..... received as bribes, during such and such a period (or on such a day) Rs.200 from X, Rs.300 from Y, etc.

(2) That you have been wilfully careless at your work for period of two years, having further been called on for your explanations on this point on..... and.....

6. *Third stage*.—(1) The enquiry should be held by an officer competent to award suitable punishment in the event of the charges being established or by any other officer holding a post superior in rank to the accused officer and selected by the competent officer for this purpose. The importance of the enquiry and the rank of the accused officer will guide the selection.

(2) Where a senior officer of the department, etc., has adversely to the accused, expressed a definite opinion on matters to be investigated in the enquiry, the enquiry should not, in fairness to the accused as well as to the

enquiring officer, be entrusted to an officer directly subordinate to the senior officer who has already expressed the opinion. In such cases an independent officer should be asked to hold the inquiry. As far as possible this independent officer should be an officer of the same department, etc., unless all officers in the department, etc., competent to hold the enquiry have already expressed opinions as above.

The enquiry is begun by giving the charges to the accused, with an order—

- (a) telling him he must put in a written explanation by such and such a date;
- (b) asking him to state, by that date, whether he wishes (i) to be heard in person, and (ii) to call any witness;
- (c) telling him the date on which he must appear, if he wishes to be heard.

They should be handed to him personally where possible, and in other cases sent to him by registered post.

The date in clause (a) will vary with the nature of the case, the complexity of the charge and the distance of the accused from the place of enquiry. Anything from a few days to a few weeks may be reasonable, but no adjournment should be allowed unless in the nature of the case it is inevitable and is no fault or contrivance of the accused. In particular, medical certificates except for the kind of illness which incapacitates a man should not be accepted as a reason for adjournment at this stage. An enquiry is a formal and serious matter and an accused person who fails to answer or appear by or on the appointed date must be treated as having declined to answer or appear, and the enquiry must proceed without him.

(4) If the accused officer answers under (b) in the previous paragraph that he wishes—

- (a) to be heard in person, or
- (b) to call witnesses.

or both, the proceedings must be oral. The procedure in oral proceedings is as follows:

If there are no witnesses for either side, the accused, if he wishes to be heard on the charges, is heard. This is one end to the third stage. If there are witnesses, the accused must be given notice to be present when they are heard. If he avoids being present, that is his responsibility and the enquiry should not be postponed to wait for him. The witnesses for the Government are to be heard first, and the accused may cross-examine each one as his evidence is given. Their evidence must be confined to the charges which are not admitted, unless it is necessary, for clearness, to refer to any other matter. Then the accused should be asked if he has anything to say on the points made by these witnesses against him; it is usual to put their major points to him, but only those; and he must not be cross-examined on those points or on his answers since he is not yet a witness. This finishes the case for the Government. Then the defence begins, and the witnesses for the accused give evidence and may be cross-examined. The accused himself may be a witness for himself. Under no circumstances could either Government or accused officer be allowed to be represented by a pleader in a departmental enquiry. This is the other end to the third stage.

(5) The accused should be allowed to see official papers which are to be taken into account in passing the final orders (i.e., the orders of stage four), but he must not see them except in the presence of an official and must not remove them from official custody.

(6) The preliminary report or evidence recorded during the first stage of the enquiry should not be brought on to the record of the formal proceedings unless—

(i) it forms part of the charges,

(ii) it was recorded in the presence of, or is admitted by, the accused officer,
or

(iii) it has been read over to the accused and he has been given sufficient opportunity to defend himself against it.

(7) The enquiry must be confined to the charges and no evidence should be admitted which is not relevant to them. No enquiries must be made outside the evidence. If after the charges have been framed fresh evidence comes to light it should not be admitted unless a fresh charge is framed in respect of that evidence and the accused is given a reasonable opportunity to meet it. No fresh evidence must be received or charges framed once the defence has begun. If necessary, the evidence should be kept for fresh proceedings; but obviously it is most undesirable to do so. A case should be completed in itself, and anything that has been overlooked should be abandoned.

7. *Fourth stage.*—(1) The order has now to be written. The order must contain a separate finding on each charge, after giving reasons based on the evidence. The reasons should show why the enquiring officer accepts or rejects any evidence. The finding based on these reasons must be one either of guilty (of the offence charged or of an allied lesser offence made out in the evidence on that charge) or not guilty. It must be clearly one thing or the other, not equivocal or ambiguous. This establishes exactly what the enquiring officer decides, and gives the necessary precision in case of challenge in appeal. The case should then be considered as a whole and a finding as to the punishment to be awarded arrived at.

(2) When the enquiry has been held by an officer not competent to award suitable punishment he should take no further action but submit the enquiry with his findings and recommendations to the officer who is so competent.

This and the preceding paragraphs, with the first, second and third stages, complete the compliance with rule 55 of the Civil Services (Classification, Control and Appeal) Rules which requires the accused to be informed of the grounds on which action is proposed (i.e., punishment is proposed) and to afford him a reasonable opportunity of defending himself against charges which are put into writing.

(3) After the enquiry against a Government servant has been completed and after the punishing authority has arrived at a provisional conclusion in regard to the penalty to be imposed, the accused officer should, if the penalty proposed is dismissal, removal or reduction, be supplied with a copy of the report of the enquiring authority and be called upon to show cause, within a reasonable time not ordinarily exceeding one month against the particular penalty proposed to be inflicted. Any representation submitted by the accused in this behalf should be duly taken into consideration before final orders are passed. This action will be taken by the officer who held the enquiry or, where the papers are submitted under sub-paragraph (2), the officer to whom they are submitted.

(4) The punishment should then be imposed. A copy of the order should be given to the accused. And if he asks for it, he must be given, free, a copy of the evidence on which the findings are based.

8. There is an obligation to complete these departmental trials promptly. Once the charges have been served and the interval for answer has elapsed the witnesses should be heard continuously till they are finished.

9. In the case where the misdoing is caught by the officer before it is finished or where it is so fresh and the circumstances are such that to serve charges is pure pretentiousness, it will be a just compliance with the rules to take an immediate explanation and to issue the orders in the following form:

X having been found by me.....

• I hereby (punishment).

10. As the holding of an enquiry is a quasi-judicial function, the appeal which lies from the order will lie as from whoever can be said to have passed the order. The authorities to whom, and the circumstances in which appeals lie are mentioned in the Civil Services (Classification, Control and Appeal) Rules. It has happened in several cases that higher authorities in a Department, etc., have so interfered in an enquiry that they must be regarded as having taken part in it. This disables them from sitting in appeal from the order and subjects them instead to the jurisdiction of a higher authority still. Anything that could possibly be construed as interference should accordingly be avoided and the best course is to leave the enquiring officer entirely alone except for asking when he expects to finish.

A tabular calendar of the proceedings would be like this.

CHARGES	
Reply to Charges	
Evidence on charges	Personal appearance and statement, if any, by person charged.
Defence of person charged	
Evidence for Defence.	
Proposed punishment announced	
Cause shown against its order.	

The enquiry paper should be kept in two files: (A) and (B).

In (A)—

- (1) Diary sheets (i.e., Note-sheets, showing against each date in the left margin what was done that day, e.g., charges served, reply received, such and such witnesses heard, etc.).
- (2) Charges.
- (3) Reply to charges.

If an oral enquiry is held—

- (4) Evidence on charges.
- (5) Examination and statement of person charged.
- (6) Evidence for defence.

- (7) Order with findings. Announcement of proposed punishment.
- (8) Record of cause shown against the proposed punishment.
- (9) Completion of order by inflicting, modifying or cancelling the punishment after considering the cause shown.

In (B)—

All notes and correspondence in choronological orders.

11. The attention of the competent authorities is, in this connection, invited to the Regulations 51 and 52 of Bengal Public Service Commissions Regulations, 1937, which is re-produced below—

“51. It shall not be necessary to consult the Commission with respect to the matters specified in clauses (a), (b) and (c) of sub-section (3) of section 266 of the Act in the case of persons whose appointment the *Governor* is empowered by or under the Act to make.

52. With respect to the matters specified in clause (c) of sub-section (3) of section 266 of the Act—

- (a) It shall not be necessary to consult the Commission prior to the passing of orders by any authority subordinate to the Provincial Government which is competent to pass such orders;
- (b) It shall not be necessary to consult the Commission prior to the passing of an original order by the Provincial Government imposing on members of a subordinate service any of the following punishments:
 - (i) formal censure;
 - (ii) withholding an increment or promotion, including stoppage at an efficiency bar; and
 - (iii) suspension, where such suspension is imposed not as a punishment, but to facilitate the proper investigation of a case against a suspended officer;
- (c) it shall not be necessary to consult the Commission before an order of suspension, being an order imposed not as a punishment but to facilitate the proper investigation of a case against the suspended officer, is passed against a member of a provincial service; and
- (d) it shall not be necessary to consult the Commission prior to the passing of an order of compulsory retirement by the Provincial Government under the Civil Services (National Security) Rules 1951.”

12. The following rules are laid down in the Bengal Subordinate Services (Discipline and Appeal) Rules, 1936, regarding disciplinary cases against members of the subordinate service:

- “10 (i) Without prejudice to the provisions of rule 55 of the Civil Services (Classification, Control and Appeal) Rules, no order imposing a penalty specified in rule 7, other than an order, censure or suspension pending proceedings or an order based on facts which have led to his conviction in a criminal court, shall be passed against a member of a subordinate service unless the officer concerned has been given an adequate opportunity of making any representation, that he may desire to make and such representation, if any, has been taken into consideration before the order is passed:

Provided that the requirements of this sub-rule may, for sufficient reasons to be recorded in writing, be waived where there is difficulty in observing them and they can waive without injustice to the officer concerned.

(ii) The authority imposing any penalty under these rules shall maintain or cause to be maintained a record showing—

- (a) the allegations upon which he proceeded against the officer punished,
- (b) the officer's representation, if any, and the evidence taken, if any,
- (c) a recital of the officer's previous character as recorded in his service book or office records.
- (d) the finding and the grounds thereof.

(iii) In the case of an officer who has been lent to the punishing authority, the latter shall consult the lending authority before exercising any power of punishment other than the power to suspend.

(iv) When the orders for punishments are passed by an authority other than the person conducting the enquiry into the conduct of the Government officer concerned, it will be sufficient if the authority passing orders of punishment definitely records his agreement or disagreement with the person by whom the enquiry was conducted."

13. The cases of officers under the Central services working under this Government, will be guided by the procedure laid down in Government of Pakistan, Cabinet Secretariat (Establishment Division) Office Memo. No. 13/7/51-SAI, dated the 15th September, 1951, circulated by Home (G.A. and Appointment) Department with their Memo. No. 608(99) G.A., dated the 27th February, 1954.

The following rules have been laid down by Government for the guidance of officers in making departmental enquiries with reference to cases of fraud and embezzlement of Government money in which Government servants are involved and in which a prosecution is, or is likely to be, instituted:

(1) It has been found that where fraud or embezzlement of Government funds has occurred, there is a tendency for authority concerned to regard the institution of criminal proceedings as absolving him from the responsibility of conducting immediately a thorough departmental enquiry, which reluctance may be enhanced by an apprehension that such an enquiry may prejudice the result of the trial. Departmental enquiries should not ordinarily be delayed pending decision of criminal cases, as there is a danger that at a later stage the evidence may disappear and a departmental enquiry be thereby rendered infructuous.

(2) As exhibits must remain with the court until the case is disposed of, departmental proceedings cannot, as a rule, proceed concurrently with a criminal prosecution, but it is essential that everything should be done to carry departmental proceedings as far as possible before prosecution begins. The particular stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it is emphasised that the proceedings should be completed up to the point that can properly be reached.

(3) A common type of case is that where a number of persons is involved, one or more criminally and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of some and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental inquiry, or to carry it to the requisite stage before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

(4) The general rule should be that in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted and awarded an adequate sentence the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or is inadequately punished, the departmental proceedings will be resumed against him too.

(5) The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the persons accused; but the procedure as regards others involved against whom this Act is not employed should be in accordance with the instructions given above.

V. A. JAFAREY,

Deputy Secretary

APPENDIX XIII.

Copy of Appendix No 1 of the East Bengal Financial Rules, 1954.

I—LOSSES.

The following general principles have been laid down to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals:

(1) Means should be devised to ensure that every Government servant realises fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalise officers who are dishonest, careless or negligent in the duties entrusted to them.

(2) It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the Audit Officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the Accountant-General in terms of rule 43, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the Audit Officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the Accountant-General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

(3) In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

(4) In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

(5) The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the officer's capacity to pay.

(6) One reason why it is important to avoid delay (*vide* paragraphs (2) preceeding) is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant-General and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

(7) The fact that officers who were guilty of frauds or irregularities have been demobilised or have been retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

II—FRAUD AND EMBEZZLEMENT OF GOVERNMENT MONEY. DEPARTMENTAL ENQUIRY.

The following rules have been laid down by Government for the guidance of officers in making departmental enquiries with reference to cases of fraud and embezzlement of Government money in which Government servants are involved and in which a prosecution is, or is likely to be, instituted:

(1) It has been found that where fraud or embezzlement of Government funds has occurred, there is a tendency for the authority concerned to regard the institution of criminal proceedings as absolving him from the responsibility of conducting immediately a thorough departmental enquiry, which reluctance may be enhanced by an apprehension that such an enquiry may prejudice the result of the trial. Departmental enquiries should not ordinarily be delayed pending decision of criminal cases, as there is a danger that at a later stage the evidence may disappear and a departmental enquiry be thereby rendered infructuous.

(2) As exhibits must remain with the court until the case is disposed of, departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution, but it is essential that everything should be done to carry departmental proceedings as far as possible before prosecution begins. The particular stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it is emphasised that the proceedings should be completed up to the point that can properly be reached.

(3) A common type of case is that where a number of persons is involved, one or more criminally and others in such circumstances as shown negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar feature which necessitate a criminal prosecution of some and a departmental enquiry against others. In such cases the authority has some times neglected to institute a formal departmental enquiry, or to carry it to the requisite stage before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

(4) The general rule should be that in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted and awarded an adequate sentence the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or is inadequately punished, the departmental proceedings will be resumed against him too.

(5) The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the persons accused; but the procedure as regards others involved against whom this Act is not employed should be in accordance with the instructions given above.

PROSECUTIONS.

The following supplementary instructions have been issued by Government for the guidance of departmental officers, with special reference to cases in which prosecutions in the criminal courts are or are likely to be, necessary:

(1) *Reports to be submitted to the Accountant-General and Government.*—

(i) All losses of the kind referred to in rule 43, must be reported forthwith by the officer concerned, not only to the Accountant-General, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred they must not be delayed while detailed enquiries are made.

(ii) Reports submitted under (i) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

(2) *Criminal Investigation and Prosecution*—(i) In cases calling for prosecution on a criminal charge it is important that a first information should be lodged with the police at the earliest possible moment. This step should not be delayed for the mere sake of completing departmental proceedings; it should be taken as soon as it is decided that a criminal investigation, with a view to prosecution ought to be instituted.

(ii) The decision whether a first information is to be lodged or not will rest with the District Magistrate except in cases in which the alleged offender is subordinate to the District Judge when it will rest with the District Judge.

(iii) First information should be lodged by the senior officer of the department concerned who is available in the district or subdivision. Where that officer is the District Magistrate, District Judge or District Superintendent of Police he may and ordinarily should direct an officer of suitable seniority subordinate to him to lodge the first information.

(iv) Officers lodging first information will—

(a) request the Superintendent of Police to arrange for the investigation to proceed from day to day;

(b) arrange that all witnesses and documents are made available to the investigation officer; and

(c) associate with the investigation officer an officer of the department who is not personally concerned with the irregularity leading up to the alleged embezzlement but who is fully cognisant of the rules and procedure of the office in which the loss has occurred.

(v) If, on completion of the police investigation, it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case it is necessary to move the District Magistrate to make special arrangements for a speedy trial and will request the prosecuting officer to make any application that he may think necessary.

(3) *Sanction of Government under section 197, Criminal Procedure Code.*—If this sanction is required by the circumstances of the case, it should be applied for after police investigation has been completed but before the investigating officer has taken action under section 170, Criminal Procedure Code. The application should be made by the senior officer of the department stationed in the district.

(4) *Prosecution in the Courts.*—When the case is put into court by the Police, the officer who lodged the first information, or his successor present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

(5) *Appeal.*—If any prosecution results in the discharge of acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned present in the district will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed in the usual way.

Appeal against acquittals can be made only under the order of Government.

(6) *Further reports to Government.*—The senior officer in the district of the department concerned will see that, in addition to the reports required under paragraph (1), prompt reports are submitted to Government through the usual channel regarding:—

- (a) the decision to lodge a first information or not;
- (b) the decision to prosecute or not to prosecute in any particular case;
- (c) the result of any prosecution;
- (d) the decision to proceed further in revision or appeal in any case;
- (e) the result of any proceedings in revision or appeal.

(7) *Consultation with Government.*—Notwithstanding anything in paragraphs (2) and (5), any matter may, if necessary, be referred to Government, through the usual channel before action is taken and this should be done in all cases in which the alleged offender is a member of a provincial service or of the Civil Service of Pakistan or Police Service of Pakistan. Such reference must be made and transmitted, with the greatest possible expedition.

APPENDIX XIV.

Rules 25 and 63.

GOVERNMENT OF EAST PAKISTAN

Office of the Board of Revenue, East Pakistan.

Memo. No. 9205(16)-S.A., IV 1024/56, dated Dacca, the 30th November 1956.

To—The Additional Collector of Revenue.

The question of Settlement of all khas lands belonging to Government was discussed in the recent Additional Collectors' conference and it has been decided that pending finalisation of the framing of necessary rules for raiyatwari settlement the system of Barga settlement of these lands should continue as per instruction enclosed herewith.

The Additional Collectors of Revenue are, therefore, requested to issue immediate orders in Bengali language on all Tahsilders of their respective district to make a complete survey of each of the Khas plots in their respective areas and prepare a list of such lands with necessary particulars. Arrangements should then be made to select bargadars from desirable persons who will agree to cultivate the land with Paddy in preference to any other crop. In such a case the bargadar will be bound to pay to the Government 1/3rd of the gross produce after threshing, as the share of the Government, it being understood always that the bargadar shall meet and bear the entire cost of cultivation including cost of seed, manure, ploughing, weeding, watering, harvesting and threshing. The list will have to be prepared very carefully after plot to plot enquiry under strict supervision. It will be necessary for the Circle Inspectors to check 10 per cent. of the plots, 5 per cent. being checked by the Assistant Managers and 2 per cent. by the Revenue Deputy Collectors themselves. As soon as bargadars are selected, kabuliyats in Form 'K' appended herewith, shall be taken from each bargadar, and the particulars given in the Kabuliyat will be copied out in columns (1) to (6) of Register B.S. A condition should be inserted in the Kabuliyat that the bargadar will inform the Tahsilder under whose area the barga lands are situated in due time as soon as the crop is about to become ripe and ready for harvesting so that the Tahsilder can come and assess the total output and fix the Government's share on the basis of one-third of the yield.

The Tahsildar will be responsible for making a prompt and timely inspection of the standing crops and fixing the quantum of assessment in maunds per acre, and the total quantity due from each bargadar for his entire holding. In the event of such an inspection of standing crops in ears and the consequent assessment of produce in any plot not materializing due to the neglect or failure on the part of the Tahsildar to discharge this duty, it shall be permissible for the Circle Inspector or the Assistant Manager at the time of their overcheck to assess the plot on the basis of average outturn of continuous plots of identical nature. Similarly, in the event of a difference of opinion between the bargadars and the Tahsildar as regards the estimate of outturn, the matter shall be taken up to the notice of the Circle Inspector whose decision after inspection shall be final and binding on the bargadar. Directly the assessment is made, the Tahsildar shall give an assessment and demand notice in Form D to the bargadar retaining the counterfoils with him and simultaneously entering the particulars thereof in columns 7 to 14 of Register B.S.

As and when the assessment is made the books of counterfoils will be made over by the Tahsildar to the Assistant Manager by sending them in convenient bundles or delivering them personally to the Assistant Manager who will deliver them to Subdivisional Food Controller. It shall be the duty of the Subdivisional Food Controller to arrange to visit the villages personally or through their agents in proper time so that the cultivator has had time to harvest, thresh and store his produce. He shall give them the intimation of the date of his visit to the village whereupon the Tahsildar shall give notice of the same to the bargadars by whatever method it is convenient to do so. The bargadars shall be bound to deliver the Government's share on the notified date at the Tahsil Cutcheri to the representative of the Subdivisional Food Controller, who shall issue a receipt therefor to the bargadar and shall also sign columns 15 and 16 of Register B.S. by way of acknowledgment of receipt of Government's share.

Before making over the books of counterfoils to the Subdivisional Food Controller, Assistant Managers shall consolidate the individual demands and report the result to the Additional Collector of Revenue. The Additional Collector will forward copies of such receipts with a consolidated statement on Subdivisional basis tahsilwise to the Food Department, and the Food Department shall arrange to provide cash credit under Revenue Budget by book transfer. The statement will have to be prepared according to the proforma prescribed by the Board a specimen of which is enclosed herewith (Register).

As enormous Government revenue is involved, the Additional Collectors should give special attention to the process of Barga settlement and direct all subordinate officers to keep close watch and supervision in order to make the scheme a success.

F. RAHMAN,

Secretary,

Board of Revenue, East Pakistan.

30-11-1956.

Instructions for Barga settlement of khas lands.

1. Till rules for raiyatwari settlement, rate of rent and salami are finalised all khas lands, viz, khas patit, khas char, abandoned or khas purchased or reserved holdings under Government Estates, and excess khas lands acquired by Government under section 20 or under section 3(2) of the S.A. Act will be given annual Settlement on Barga system for cultivation of food crops chiefly.

2. For the foregoing purpose the khas land will be entered in Register VIII.

3. Bargadars will be selected from amongst the bonafide local cultivators with insufficient land. No one should be normally given more than 5 acres.

4. Each bargadar will execute a registered kabuliyat. Possession will be given after the kabuliyat has been executed. Terms and conditions should contain amongst other things, items 5, 6, 8 and 9 of these instructions.

5. Entire cost of cultivation will be borne by the bargadar. He will pay one-third share of threshed paddy to Government as compensation for permission to cultivate the land.

6. In the middle of the crop season when paddy plants have sufficiently grown and yet there is sufficient margin before harvesting time, the Tahsilder will make a plot to plot visual survey and make an estimate of average yield. Then he will note the average yield and proportionate Government share in the prescribed Register, fill up a receipt in triplicate in carbon process in prescribed proforma. The bargadar will sign the receipt as token of his acceptance to produce the quantity of paddy on account of Government share, in clean and dry condition. In case of adulteration Batta will be payable by the Bargadar according to the rate fixed by the Food Department, at the tahsil office or at any other place fixed by the Food Department in consultation with Additional Collector of Revenue when called upto to do so. One copy of the receipt will be given to the Bargadar. One copy will be forwarded to the Revenue Deputy Collector for transmission to the Food Department and the third copy retained in the office of the Tahsilder.

7. The Revenue Deputy Collector will check 2 per cent., the Subdivisional Manager will check 5 per cent. and the Circle Inspector will check 10 per cent. of the assessment and note the fact of checking in the prescribed register.

8. The bargadar will thresh paddy and bring Government share of the produce to the Tahsil office or any other centre fixed by the Food Department in consultation with the Additional Collector of Revenue at his cost when called upon to do so. The Agent of the Food Department will give a programme sufficiently ahead as to the time when he will collect paddy and the centre at which he will do so. The respective Tahsildars will inform the bargadars of the date and place they are to produce the crop. The Agent of the Food Department will give a receipt to the bargadar who will hand over the same to the Tahsilder for entry in his register as if it was cash and Tahsilder will give him a receipt in D.C.R. noting that payment was made by transfer and not in cash. At the end of each month the Tahsilder will send statement in duplicate showing (1) Serial No. of D.C.R., (2) Quantity of paddy; (3) Value in cash, to the Additional Collector of Revenue for verification with the Treasury as to whether the total amount has been received by transfer. He will then give a certificate on the statement that money has been received and sent back one copy to the Tahsilder for preservation as a part of Register III.

9. The kabuliyat shall also contain a term that if the bargadar fails to pay the barga share of the produce when called for, the price according to the rate of Food Department with interest and compensation equal to the price will be realisable by certificate.

B. S. Register.

Register of Barga settlement of Government Khas land.

Name of Mouza.....

Name of Thana.....

1	Serial number.
2	R. S. plot number.
3	Area.
4	Any other details of identification.
5	Name, father's name and address of Bargadar.
6	Date of kabuliyaat.
7	Date of inspection and initials of inspecting officer.
8	Nature of crop standing.
9	Estimated outturn per acre in maunds.
10	Total yield of Bargadar's holding in maunds.
11	Government's share at 1/3 of col. 10.
12	Money equivalent of Government's share at Rs. per maunds.
13	Initials of officer doing over check and date.
14	Number and date of receipt given to Bargadar.
15	Date of delivery of Government's share to Food Department's representative and his initials.
16	Quantity actually delivered.
17	Remarks.

See Appendix Xiv.

FORM I.

বর্গাশস্য ধার্যের রসিদ।

(Receipt for assessment of crop in plots settled in barga.)

মৌজা
(Mauza)দাগ নং
(Plot No.)রেজিষ্টারের ক্রমিক নং
(Serial No. in the Register)

বর্গাদারের নাম (Bargadar's name, etc.)—

একর প্রতি উৎপন্ন (Yield, per acre)—

শস্যের নাম ও পরিমাণ (Name of paddy & quantity)—

অত্র দাগের উৎপন্নের পরিমাণ (Quantity of yield of this Plot).

বর্গা শস্যের পরিমাণ, ১/৩ হিসাবে (Total quantity of Barga paddy at the rate of 1/3 of the produce.)

আমি উপরোক্ত—মন্—সের খাজা ধান গভর্ন-
মেন্ট চাহিবামাত্র নিজ বরচায় তহশীল কেন্দ্রে পৌছাইয়া
দিতে বাধ্য রহিলাম।

(I undertake to send to the Tahsil-centre
when called by Government the aforesaid —
mds.—seers of threshed paddy and deliver the
same to authorised agent of Government at my
own cost).

তহশীলদারের দস্তখত ও তারিখ।
(Tahsildar's Signature & Date).

বর্গাদারের দস্তখত ও তারিখ।
(Bargadar's Signature & Date).

কবুলিয়ত ফরম।

FORM—K.

পূর্ব পাকিস্তান সরকারের খাস পতিত, খাস চর ও পূর্ব পাকিস্তান জমিদারী উচ্ছেদ আইনের ২২ ধারায় অথবা ৩(২) ধারায় দখলীকৃত জমির একসনা বর্গী বন্দোবস্তের কবুলিয়ত।

পূর্ব পাকিস্তান সরকারের পক্ষে জিলার কালেক্টর সাহেব সমীপে

আমি

পিতা

সাং

ষ্টেশন

জিলা

।

পূর্ব পাকিস্তান সরকারের নিম্ন তপশীলে বর্ণিত মহালের খাস জমি একসনা বর্গী বন্দোবস্তের নিম্নলিখিত সর্তানুসারে গ্রহণ করিতে সম্মত হইয়াছি।

করার।

১। অত্র বন্দোবস্তের মেয়াদ আগামী ১৯ সনের পর্য্যন্ত বলবৎ থাকিবে।

২। অত্র কবুলিয়তের দ্বারা আমি শুধু নিম্ন তপশীলে বর্ণিত ভূমিতে কবুলিয়ত বর্ণিত মেয়াদ মধ্যে শস্য উৎপাদন করিবার অনুমতি পাইলাম। উক্ত ভূমিতে শস্য উৎপাদন করা ছাড়া আমার কোন স্বত্ব বা অধিকার থাকিবেনা। এই জমি সরকারের খাস দখলে রহিল।

৩। বর্গী বন্দোবস্তীয় জমির আমি (প্রধানতঃ) ধান চাষ করিব এবং উৎপন্ন ধান্যের এক তৃতীয়াংশ খেগারত স্বরূপ সরকারে প্রদান করিব। চাষের যাবতীয় খরচাদি এবং শস্য কাটা ও মাড়ানোর সকল ব্যয়ভার আমি নিজেই বহন করিব।

৪। শস্য মৌসুমের মাঝামাঝি সময়ে যখন শস্য পরিপুষ্টতা লাভ করিবে এবং শস্য কাটার কিছু পূর্বে আমি সরকারের নিকটস্থ তহশীল অফিসে তহশীলদার সাহেবকে সংবাদ দিব যাহাতে তিনি এবং অন্যান্য সংশ্লিষ্ট সরকারী কর্মচারী শস্যভূমি পরিদর্শন ও শস্য পর্য্যবেক্ষণ করিয়া উৎপন্নের পরিমাণ নির্ধারণ করিতে পারেন। সরকারের এ সমুদয় কার্যে আমি পূর্ণ সহযোগিতা করিব। সরকার উৎপন্নের যে পরিমাণ নির্ধারণ করেন উহা আমি স্বীকার করিয়া লইতে বাধ্য রহিলাম।

৫। আমি নিজ ব্যয়ে উৎপন্ন শস্যের সরকারী অংশ নিকটস্থ তহশীল অফিসে অথবা অন্য কোন নির্ধারিত স্থানে নির্ধারিত তারিখে পৌছাইয়া দিব। সরকারী অংশের ধান্য বাড়িয়া পরিষ্কার করিয়া শুকাইয়া দিব। কোন প্রকার ভেজাল, আঝাড়া অথবা ভিজা ধান হইলে সরকারী নিয়মে বাটা দিতে বাধ্য থাকিব।

৬। যদি আমি সর্তানুসারে উৎপন্ন শস্যের এক তৃতীয়াংশ সরকারে হাজির করিতে অক্ষম বা অপারগ হই তাহা হইলে পূর্ব পাকিস্তান সরকার,--খাদ্য দফতরের নির্ধারিত মূল্য হারে সরকারের অংশের শস্যের মূল্য স্বেচ্ছা এবং সমপরিমাণ ক্ষতিপূরণ সহ আন হইতে পূর্ব পাকিস্তান গার্ট-ফিকেট আইন বলে আদায় করিতে পারিবেন।

৭। যদি আমি কবুলিয়ত বনিত ভূমি আবাদ নাও করি তবু ও সরকারকে তাহার প্রাপ্য শস্যের উপযুক্ত ক্ষতিপূরণ যাহা সরকার নির্ধারণ করিয়া দিবেন দিতে বাধ্য রহিলাম।

৮। কবুলিয়তবনিত মেয়াদ দস্তে আমি সরকারকে উক্ত জমির দখল নিব্বিবাদে প্রদান করিব।

৯। উপরোক্ত কোন নিয়মের কোন ব্যতিক্রম করিলে তৎক্ষণাত্ কালেক্টর সাহেব আদালতের সাহায্য ব্যতিরেকে আপন এখতিয়ারে আমার এই কবুলিয়ত বাতিল করতঃ মেয়াদ মধ্যে অন্যান্য উক্ত জমি বন্দোবস্ত দিতে পারিবেন।

১০। আমি প্রতিজ্ঞাপূর্বক বলিতেছি যে কবুলিয়তের বিষয়বস্তু বুঝিয়া সজ্ঞানে এই কবুলিয়ত স্বাক্ষর করিতেছি।

ইতি.....সন.....তারিখ.....

: তপশীল :

APPENDIX XIV.

Rule 63.

GOVERNMENT OF EAST PAKISTAN.

Office of the Board of Revenue, East Pakistan.

CIRCULAR.

No. 67-S.A./IV, 1024/56, dated Dacca, the 3rd January, 1957.

The question of conversion rate of barga paddy for purpose of giving credit to Revenue Department was discussed by Member, Board of Revenue with the Revenue Department and the Food Department and it has been agreed to that:—

(i) the rate of conversion shall be Re.1 less than the Government rate for the public where paddy is delivered at Tahsil office.

(ii) it shall be the same as the procurement rate for the public where delivery is at Government Godown.

N. AHMED,

*Additional Secretary,**Board of Revenue, East Pakistan .*

APPENDIX XV.

Rule 32.

GOVERNMENT OF EAST PAKISTAN.

Office of the Board of Revenue, East Pakistan.

Memo. No. 10211(16)S.A./III-172/56, dated Dacca, the 22nd December, 1956.

To—The Collector or Deputy Commissioner,

To relieve the Tahsilders from submitting numerous challans and also to simplify the system of maintenance of accounts, Government have agreed to the amalgamation of existing touzies. Please take steps for assigning an independent touzi number to all Government properties in each Union in your district beginning from north-west corner and ending with the south-eastern corner of the district, never taking up a Union under another Thana or Subdivision until all the Unions of one Thana or Subdivision are exhausted. On such amalgamation separate Estatewar challans showing pre-acquisition and post-acquisition collections will not be necessary. Tahsilders may be instructed to credit their collection on the basis of new touzi numbers allotted to different Unions in their charge. They should, however, be impressed that though they may now credit their collections under the New Touzies, they will have to continue to maintain separate accounts for the properties acquired before 2nd April last for which the C.A. Rolls have not yet been finally published, till the 1st day of the year following the year of such publication. In places like Barisal and Khulna Sunderbans, where Touzi numbers have already been assigned on Thana basis Union-wise Touzi system may be adopted from the next agricultural year.

F. RAHMAN,

*Secretary,**Board of Revenue, East Pakistan.*

APPENDIX XVI.

Rule 189.

GOVERNMENT OF EAST PAKISTAN.

Office of the Board of Revenue, East Pakistan.

Memo. No. 3525(16)-S.M., dated Dacca, the 18th September, 1957.

To—The Collector of———.

SUBJECT—*Proposal for sanction of Sairat Mahals in the Acquired Estates in the District of _____ for the year _____*

The following instructions are issued for the guidance of Officers conducting settlement of Sairat Mahals by open auctions and should be observed when submitting proposals to the Board.

The Board of Revenue do not consider it necessary to examine the auction files of each case and these need not be submitted along with proposals unless the Board calls for them or unless it is proposed to make a departure from established conventions or prescribed rules or instructions.

Proposals for lease of Shairat Mahal will be submitted in duplicate in the proforma given below when sanction by the Board is needed. One copy will be returned with Board's order. This procedure is expected to simplify work at all stages.

1. Name of the Sairat Mahal.
2. Share of the mahal proposed for settlement.
3. Location.
4. Rent and Cess for preceding 3 years.

Rent—Cess 3rd preceding year.	Rent—Cess 2nd preceding year.	Rent—Cess 1st preceding year.	Average.

5. No. and date of sanctioning order for the previous year.
6. Name of the proposed lease.
7. Proposed jama.
8. Period of proposed settlement.
9. Whether the proposed lessee has any arrears on account of previous year's dues.
10. Whether entire proposed jama has been realised.
If not, why?
11. Proposal of the Collector.
12. Recommendation of the Divisional Commissioner.
13. Orders of the Board of Revenue.

N. AHMED,
Additional Secretary,
Board of Revenue, East Pakistan.

APPENDIX XVII.

Rule 237

GOVERNMENT OF EAST PAKISTAN.

Office of the Board of Revenue, East Pakistan.

Memo. No. 2881-G.E., dated Dacca, the 8th/12th. June, 1956.

To—The Collector of Bakarganj.

SUBJECT—*Fixation of rates of selami and rent for the lands to be granted for Mosque purpose.*Reference—*His Memo. No. 1062-S.A./I/XII-1/56, dated the 10th February, 1956.*

The undersigned is directed to say that the land for mosque purpose should be sold outright on realisation of full capitalised value without any assessment of rent. But before initiation of such settlement, Board's approval should be taken in each case.

F. RAHMAN,
Secretary,
Board of Revenue, East Pakistan, Dacca.

See Rule 118.

APPENDIX XVIII.

S. R. 33 of The Treasury Rules East Pakistan and Subsidiary Rules, made thereunder
Vol. I, 1st Edition, 1957.

Cheques tendered in payment of Government Dues.

33. (1) (a) At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government Dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the form below:—

“Received cheque No. for Rupees.
drawn on on account of
as per challan No.”

NOTE 1—The State Bank and the National Bank of Pakistan reserve to themselves the right to refuse to accept cheques, collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

NOTE 2—Treasuries, the cash business of which is not conducted by the Bank, may also be specially authorised by the Government to accept crossed cheques, if they are not situated far from the Bank.

(b) In the event of a cheque being dishonoured by the Bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

(2) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this rule.

NOTE—The term “Local Banks” as used in this rule means Banks (including the State Bank and the National Bank of Pakistan), located in the Station in which Bank treasury is situated.

APPENDIX XIX.

Arrangements for disposal of revenue work.

BOARD OF REVENUE.

Subject to the policy-making and other powers of Government, which came into operation except where under some law, etc., the Board of Revenue has been vested with final authority, the Board is in superintending charge of the entire revenue administration in the Province. At present the Board of Revenue consists of two members.

The Board of Revenue is in charge of all statutory matters and also functions as a Revenue Tribunal. It hears appeals and entertains revision petitions against the decisions of the Collectors and Commissioners in all matters arising out of the revenue administration in the Province. It has to deal with settlement of land and Sairat Mahals in cases where the financial limit exceeds the jurisdiction of the Commissioners. Appeals and revision cases arising out of such settlements made by the Collectors and Commissioners are dealt with by it. Pending the final settlement of agricultural lands the Board has also to control barga settlement of such lands. It is in charge of the establishment matters not only in the Board's Office but also in the Divisional and the District offices and in that capacity it has to dispose of all service appeals and revision petitions arising therefrom. All boundary affairs between districts and other jurisdictions as well as the boundary with the other Dominion are also dealt with by it. All matters relating to taxation and the appeals and revision cases arising out of the same are heard and decided by it. It is also in charge of the distribution and collection of agricultural and other loans. It also deals with the administration of Stamp Act and Court fees Act throughout the Province and is the Chief Revenue Controlling Authority under the Stamp Act.

One of the Members of the Board of Revenue is the Commissioner of State Purchase under the State Acquisitions Act and is in charge of acquisition of estates and management of Government estates, including Court of Wards. He exercises control over the survey and settlement operations including final compensation and *ad interim* payment, and is in charge of collection of land revenue and miscellaneous demands as well as audit of accounts and compensation assessed under different sections. As the Member in charge of land collection of land revenue he is primarily concerned with the field staff of the revenue organization, and deals with their selection, posting and discipline. He also hears appeals arising out of State Acquisition.

Subjects involving questions of policy and all matters having a bearing on the general revenue organisation are jointly dealt with by both the Members.

Divisional Commissioners.

There are 3 Divisional Commissioners in the Province, who are in zonal charge of the revenue administration in their respective divisions. Apart from the general supervision of the revenue administration subordinate to them they hear appeals from the orders of Collectors and Additional Collectors in all matters. Among other things they deal (within certain limits) with the Settlement of Sairat Mahals, transfer and appointment of Circle Inspectors, sanction of extra staff, creation of new Tahsils and other establishment matters involving

additional expenditure, departmental proceedings against officers working in the division, confidential reports of the officers, arrear and current account of the existing tautzis, liquidation of the arrear account of the defunct tautzis, remission of certificate costs, abatement or remission of jamas, boundary disputes between two or more districts, and cases under the Tenancy Laws such as extinction of raiyati interests, forfeiture, escheat, pre-emption, illegal transfer, and acquisition of khas lands due to devolution or alluvion as well as permission to transfer, etc.

District Organisation.

The Collector is the supreme head of the revenue organisation in the district. While the Additional Collector of Revenue is in immediate charge of the revenue administration in the district and supervises its detailed working, the ultimate overall responsibility is with the Collector. As stated in Article 5 of the State Acquisition Manual 1956, for statutory functions the expression 'Collector' means (and includes the 'Additional Collector'. So an order passed by the Additional Collector will be deemed to be an order passed by the Collector. Matters involving a new policy or likely to create major administrative problems or other cases which the Collector wishes to deal with should be put up to him by the Additional Collector. The position should be regulated by the Collector, in consultation with the Additional Collector, through issue of General Orders. All revenue appeals will be heard by the Additional Collectors. Normally the Additional Collectors will finally deal with—(i) settlement of lands and Sairat Mahals, (ii) matters relating to the determination of demand and remission and abatement of rent, (iii) cases of illegal transfer, devolution by inheritance, and permission to transfer, etc., (iv) establishment matters involving transfer, appointment, and punishment of the subordinate staff, and (v) distribution and collection of different kinds of loans. The staff working under the Additional Collectors of Revenue is not to be transferred without reference to them. So far as the Tahsil staff is concerned the Additional Collectors may finally deal with their appointments, leave, and transfer, but it is proposed to delegate certain powers to the Collectors with regard to the Circle Inspectors, which will presumably be retained by them. Papers relating to transfer, etc., of Circle Inspectors within a district or adjustment of Circles will be submitted through the Additional Collectors, and the final decision in these matters will be with the Collectors. There should be no intervention of the office staff between the Additional Collector and the Collector, and the Office Superintendent should not put up files relating to revenue matters direct to the Collector but he should put up all such files including those relating to transfer, posting, and appointment of staff for revenue work to the Additional Collectors who would obtain approval of the Collector, if so required by him according to the distribution of work between the Collector and the Additional Collector. The annual confidential sheets of Additional Collector of Revenue will be written by the Collector, while in the case of the Revenue Deputy Collector and other revenue staff the confidential sheets will be originally written by the Additional Collector and later on submitted to the Collector. Similarly, the Additional Collector will grant casual leave to the staff working under him, including the Revenue Deputy Collector, and the Travelling Allowance Bills of the Revenue Deputy Collector and others will also be dealt with by him. It is expected that the Collectors would find it useful to keep the Additional Collectors informed about important schemes and arrangements connected with matters like village aid, development programme, and relief, etc., in order to enable them to be in the know of things so that they may push forward the schemes when they are out on tour and through the revenue organisation.

For speedy action the Collector or the Additional Collector may correspond directly with the Board of Revenue; but matters relating to (1) settlement of land and Sairat Mahals, (2) transfer or appointment of Circle Inspectors, (3) Sanction of extra staff, creation of new Tahsils, and other establishment matters involving additional expenditure, (4) Departmental proceedings against officers working in the Department and other cases involving disciplinary action and confidential reports of the officers, (5) arrear and current account of existing tauzis, (6) liquidation of the arrear account of the defunct tauzis, (7) remission of certificate costs and abatement or remission of jamas, (8) boundary disputes between two or more districts, (9) cases under the Tenancy Laws such as extinction of raiyati interests, forfeiture, escheat, pre-emption, illegal transfer, and acquisition of excess khas lands due to devolution or alluvion and permission to transfer, etc., may only be referred to the Board of Revenue through the Commissioner of the Division. A copy of the monthly and fortnightly collection statements, report on defalcation, etc., and other returns to be submitted to the Board of Revenue should be simultaneously sent to the office of the Commissioner.

Revenue Deputy Collectors.

While the Additional Collectors will be in charge of the general revenue administration in the district and will hear appeals, personally deal with all complaints of corruption against the subordinate staff, handle disciplinary action cases, and matters concerning other departments, the Revenue Deputy Collectors will be in charge of the routine revenue work. In the present state of revenue organisation when some districts are without Additional Collectors, and officers with adequate knowledge of revenue work are not available for all appointments, the arrangements for work between Additional Collector and Revenue Deputy Collector have not been rigidly laid down. Only the general principles can be indicated, and the Additional Collectors may, after discussing the question with the Revenue Deputy Collector, make such detailed arrangements for work as they find suitable, but while doing this they should definitely provide for certain delegation of functions and division of labour. Additional Collectors may decide which of the routine matters may finally be disposed of by the Revenue Deputy Collectors. Possibly Revenue Deputy Collector, hitherto called District Manager, can be given special responsibility for management and administration of Sairat Mahals, etc. Even with regard to touring for revenue work some rationalisation and co-ordination would be necessary. Particularly during the collection season Additional Collector and Revenue Deputy Collector may have to divide the district into areas for intensive collection drives. Additional Collectors will have to inspect all offices of Subdivisional Managers and may have to visit important places all over the district; but in the interest of intensive check, supervision, and pressure for better collection Additional Collector and Revenue Deputy Collector can usefully divide the district for intensive work between themselves.

In making arrangements for work unnecessary duplication should be avoided, but it would be desirable to keep the Revenue Deputy Collector in picture as far as possible. The Revenue Deputy Collector will be solely responsible for maintenance of accounts of demand and collection and will normally initiate proposals for transfer, appointment, and punishment of the staff subordinate to him, and grant earned leave to the Tahsil and clerical staff. Revenue appeals will, of course, be received direct by the Additional Collector.

The Revenue Department in the Collectorate may normally consist of the following sections to carry out the functions as indicated below. They may, however, be conveniently re-adjusted where the volume of work and other circumstances so justify.

Name of the Sections and Allocation of function.

(a) *Settlement Section*—Settlement of land, barga settlement of khas land, yearly settlement of Sairat Mahals, Miscellaneous Cases arising out of settlement of Sairat Mahals or land survey of riparian areas and settlement of char land, re-settlement of auction-purchased holdings, Colonisation affairs, etc.

(b) *Jama Section*—Verification and fixation of annual demand, compilation of statement of demand and collection on the basis of Tahsildars' statements, preparation of annual return and checking of defaulters' lists, alteration of demand due to alteration of area, reconciliation of audit report, and realisation of liabilities determined by Revenue Circle Officer or Circle Inspector, transfer of cesses to the local bodies under the proper heads, Court of Wards matters, subdivision of the holdings, and mutation matters. All matters relating to compensation or *ad interim* payment also be dealt with by this section. Loans, inspection notes and tour diaries. Maintenance of Register XVII and comparison of collection statements with treasury figures.

(c) *Tauzi Section*—Maintenance of arrear account of the Tauzi sifce acquired and maintenance of current and arrear account of the Tauzis not yet acquired. Compilation of account of collection from the Treasury figures.

(d) *Revenue Mumshi-khana*—Appeal cases, and all cases relating to the extinguishment of raiyati interests, forfeiture, escheat, pre-emption, illegal transfer, and acquisition of excess land devolved by inheritance or added by accretion under the alluvial laws. Permission to transfer khas land and Miscellaneous Cases connected with these subjects. Civil suits.

(e) *Establishment Section*—All matters relating to Tahsil and clerical establishment working in the Revenue Department, e.g. transfer, leave, appointment, punishment, etc. Pay bills and T.A. bills, maintenance of service records and regulation of allotment of fund, etc. Security of Tahsil staff.

(f) *Nezarat Section*—Contingent expenditure, cash and disbursement, all matters relating to transfer, appointment, leave and punishment of Fourth grade and contingent employees and maintenance of their service records. Distribution of Rent Receipt and Duplicate Carbon Receipt books to the Tahsils through the Subdivisional Offices. Repairs and construction of Tahsil houses and other buildings, keeping account of house properties, office furniture and other Government articles.

(g) *English Section*—All correspondence connected with the State Acquisition Department. Receipt, despatch, and filing of letters to be received. Pending lists, etc. Miscellaneous enquiries.

(h) *Record Room, Forms and Stationery Section*—Receipt, despatch, and storage of Forms, books, and stationeries, storage of all zemindari records and old papers and final consignment thereof to the Record Room.

Monthly collection statements will be prepared in the Jama Section on comparison of the figures of collection furnished by the Tahsildars direct to the Jama Section and the monthly statement received from the Subdivisional Managers. After compilation of the monthly statements of the district all statements received from the Tahsildars will be sent to the Tauzi Section wherein all such statements will be verified with the Treasury figures noted in Register XVII. Tauzi Navis will send all monthly statements with necessary remarks back to the Jama Section. Cases of discrepancies detected during the course of verification will be put up immediately to the Revenue Deputy Collector by the Tauzi Navis.

- Rent Receipt and Duplicate Carbon Receipt books will be received by the S.A. Nazir from the S.A. Record Keeper. He will make necessary entries in his Register 94 in the prescribed manner and distribute them to the Tahsil offices through the Subdivisional Manager. Old records will be classified by the S.A. Record Keeper and consigned to the District Record Room.

The Overseer will maintain the Register of house properties. He will be responsible for maintenance and repairs of the kutchery houses and other Government buildings of the Revenue Department. He will work directly under the Revenue Deputy Collector.

Subdivisional Organisation:

Subject to the general supervision and control of the Subdivisional Officers (except in Sadar Subdivisions, where they will be directly under the control of the Revenue Deputy Collector), Subdivisional Managers will be responsible for the normal revenue work which has to be done at the subdivisional level. The Subdivisional Manager will try to keep the Subdivisional Officer as much in the picture as possible and get the maximum help and guidance from him, but subject to this he will be responsible for collection in the Subdivision. Normally it will not be possible to trouble the Subdivisional Officer with avoidable responsibilities regarding correspondence etc., as their hands are already full. They may hold important enquiries, select candidates for appointment, will have an important part to play in auctioning of Sairat Mahals and settlement of Government lands, and will deal with proceedings against the misconduct of officers but subject to the arrangements which may be specifically made for disposal of work, the Subdivisional Managers will normally correspond direct with the Revenue Deputy Collector and will carry out the instructions received from him. In revenue matters Subdivisional Officers will work under the general and specific guidance of the Additional Collector and Revenue Deputy Collector.

It should be clearly understood that it is not desirable to duplicate all work in the District Office and in the Subdivision. To avoid delay and duplication the Thana Offices will correspond direct with the District Office in many matters. This will be even more so the case, when whole-time Revenue Circle Officers can be provided for management work at Thanas and when many important items of work now handled at Subdivisional level will be transferred to Revenue Circle Officers. At present the work at the Subdivisional level will mainly relate to:—

- (a) Correspondence, issue and despatch of letters.
- (b) Settlement of Sairat Mahals, barga or regular settlement of khas land and re-settlement of auction-purchased holdings.
- (c) Dealing with matters relating to the Tenancy Laws such as transfer, succession, forfeiture, escheat, extinction of raiyati interests, pre-emption, etc.,
- (d) Establishment matters, leave, transfer, and punishment of the Tahsil and clerical staff at the Subdivisional and lower levels, cash security, pay and T.A. bills of the staff working under the Subdivisional Manager and receipt and distribution of Rent Receipt and Duplicate Carbon Receipt books.
- (e) Arrangement for distribution of forms, registers, books, and stationeries to the Tahsil Offices.

- (f) Submission of monthly and fortnightly returns to the Revenue Deputy Collectors.
- (g) Checking and inspection of Tahsil Offices and the offices of the Circle Inspectors. Inspection of hats and bazars and Government khas lands. Inspection of riparian areas. Extensive tours and wide-scale public contact. Checking of corruption among the sub-ordinate staff.

Depending on the volume of work and the staff available it may be convenient to have the following sections in Subdivisional Manager's Office with function indicated against each. They may, however, be conveniently re-adjusted according to the circumstances prevailing in each office.

(A) Jama and Settlement section.

Settlement of Sairat Mahals and land, preparation of monthly collection statements, subdivisional annual returns, dealing with defaulters' lists, remission and abatement of jamas and demand verification, re-settlement of auction-purchased holdings, and other miscellaneous matters, connected with the Tenancy Laws. Loans, inspection notes and tour diaries, audit, miscellaneous enquiries, mutations and subdivisions of holdings, correspondence, receipt and despatch of letters and pending lists, etc.

(B) Establishment and Bill Section.

Establishment matters, e.g., leave, transfer and punishment, etc., pay and Travelling Allowance Bills, maintenance of service records of the Tahsil and clerical staff working in the subdivision and realisation of cash security from the Tahsil staff.

(C) Nezarat and Cash Section.

Cash and disbursement, regulation of services and leave, etc., of fourth grade and contingent employees in the subdivision, and receipt, despatch, and storage of Rent Receipt and Duplicate Carbon Receipt books.

(D) Record Room, Forms, and Stationery section.

Receipt, despatch and storage of forms, registers and stationeries and consignment of old record to the District Record Room after classification.

(E) Rent Recovery and Law Section.

All cases relating to the recovery of rent, and civil suits etc.

This section will send a consolidated list of holdings purchased in certificate or rent sale to the Jama Section for re-settlement immediately after the confirmation of such sales.

The Subdivisional Record Keeper will receive all old records from the Tahsil-dars and the Circle Inspectors, classify them, and send them to the District Record Room.

Thana Organisation.

As indicated in Article 8 of the Manual, the work of the Officer in charge of the revenue work at the Thana level (Circle Inspector or Revenue Circle Inspector or Revenue Circle Officer) should be done primarily in the Tahsil Offices. He is more or less a whole-time touring officer supervising the work of and guiding the Tahsildars, checking Tahsil Registers, and pushing collection. His duties may be briefly outlined as follows:—

(i) Checking of Tahsil account at least once in a month and enforcement of regular credit of collection money to the Sub-Treasury or the District Treasury.

(ii) Watching the movement of the Tahsildars by frequent visits and ensuring that the Tahsil staff stay at the Tahsil headquarters, and enforcement of attendance of Tahsil staff to their respective duties.

(iii) Improvement of collection by personal propaganda and proper regulation of the duties of the Tahsil staff.

(iv) Preparation of yearly liability statement to determine (a) time-barred dues, (b) short realisation of interest, and (c) other loss of rent and cess due to the fault of the Tahsildars and submission of report thereof.

(v) Cent per cent. checking of (a) defaulters' list, (b) demand verification statement, (c) annual return, and (d) statement of remission and abatement to be prepared by the Tahsildars after the close of each agricultural year. Mutations and subdivisions of holdings.

(vi) Guidance to Tahsildars in matters of maintenance accounts, tackling of miscellaneous problems and understanding of Acts, Rules and Circulars.

(vii) Preservation and re-settlement of Government Khas lands with the help of the Tahsildars, safeguarding the Government interest in hats, bazars, and other Sairat Mahals, and stopping leakage of Government Revenue.

(viii) Ensuring that the tolls from the Sairat Mahals are realised according to schedule.

(ix) Miscellaneous enquiries as are directed to be made and submission of reports thereof.

(x) Submission of proposals for improvement of hats and bazars. Repair to kutcheries.

(xi) Full-scale inspection of all the Tahsils under his jurisdiction at least twice in a year as instructed in Article 250 of the Manual, and

(xii) Enquiry into alluvion and diluvion and making necessary arrangements for the survey of riparian areas and preparation of statement of remission and abatement.

During the settlement operation mutation work will be looked after by the settlement staff. When these operations are over, all work relating to record-of-rights will have to be done by the normal revenue staff, and Revenue Circle Officer will approve mutations.

The Circle Inspector or Revenue Circle Officer will submit the following statements direct to the Revenue Deputy Collector with a copy to the Subdivisional Manager:—

- (a) Monthly checking of certificates.
- (b) Annual Defaulters' list.
- (c) Annual Return No. 1.
- (d) Statement of remission and abatement.
- (e) Demand verification statement.

The elementary principles of monthly checking of account are given below:—

(1) Verification of the stock of Rent Receipt and Duplicate Carbon Receipt books with Register 94 and their connected advices.

(2) Comparison of current Rent Receipt and Duplicate Carbon Receipt books with the corresponding entries in Register III or Register VII as the case may be. Comparison of totals of Registers III and VII of each day with corresponding entries in Register IV (Cash Book) and entries in the Cash Book on the disbursement side with bonafide Treasury challans and Register V.

(3) Examination of the posting of collection money in Register II and Register VI as the case may be.

(4) Furnishing certificates on the Rent Receipt and Duplicate Carbon Receipt books, in Registers III and VII, in Register IV, and also in Register II and Challans.

(5) Verification of figures of Annual, Monthly, Fortnightly, and other statements with connected Registers.

The procedure to be observed in making a full-scale inspection has been indicated in Article 250. The following few points may also be looked into:—

- (I) Verification of furniture with the Register of house and other properties.
- (II) Examination of all volumes of Register II with reference to the prescribed chart and mauza list and certificate thereon.
- (III) Examination of entries in Register IX (certificate) with reference to the defaulters' list, entries made in Register II showing amicable realisation, and the entries in Registers XV and XIX B showing sales and confirmation thereon.
- (IV) Examination of the position of Pending certificate cases, disposal and realisations etc., and checking the account of court fees realised.
- (V) Study of difficulties faced by the Tahsil staff regarding pay, contingency and T.A. bills.
- (VI) Study of difficulties regarding forms and stationeries, etc.

(Matters relating to point Nos. (V) and (VI) above should be specifically looked into in course of the detailed inspections in accordance with Article 250; but if any thing relating to such matters comes to the casual notice of the Inspecting Officers during their visit to the Tahsils, it should promptly be brought to the notice of the higher authorities).

Tahsil Organisation.

The duties of the Tahsil staff may be briefly summarised as below:—

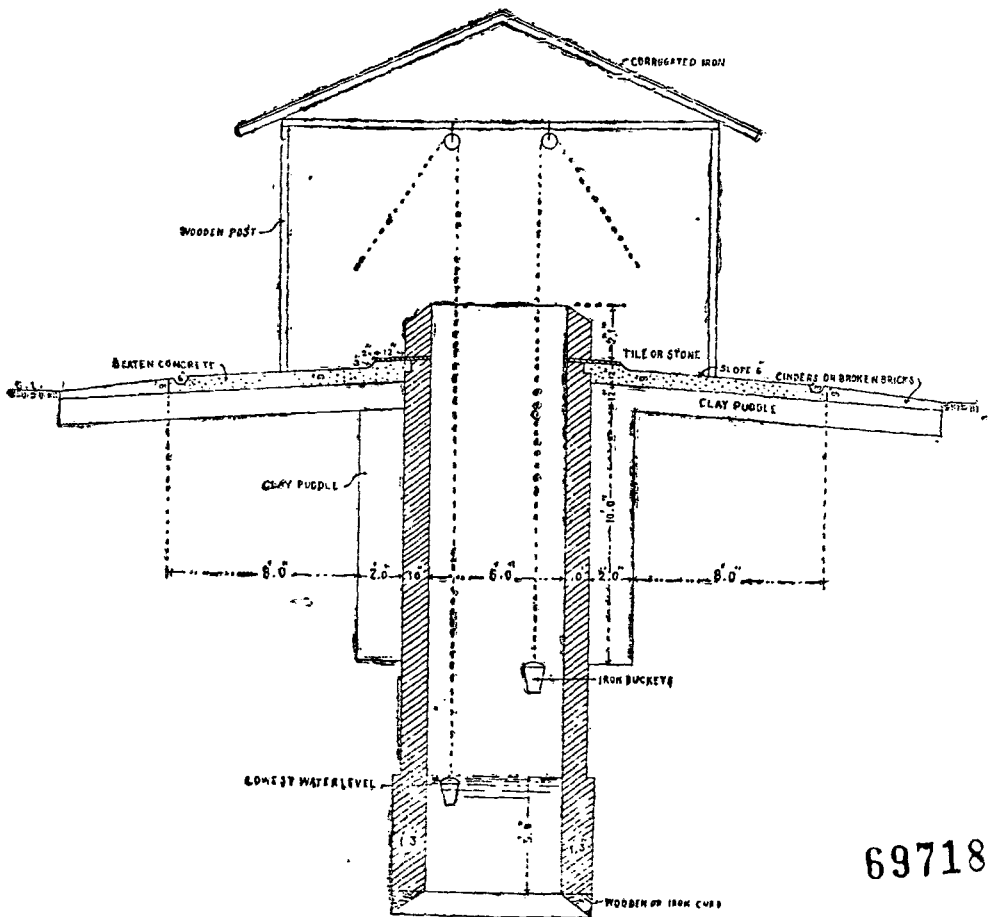
- (i) Collection of current and arrear rent from the tenants.
- (ii) Maintenance of account of collection money and regular credit of the same into the District or Subdivisional Treasuries.
- (iii) Maintenance of a systematic account of demand and collection from all tenants.
- (iv) Verification of annual demand, preparation and submission of annual return, preparation and submission of statement of remission and abatement, and preparation of defaulters' statements.
- (v) Filing of certificates or suits for the recovery of arrear rent under orders of the Circle Inspector on the defaulters' lists.
- (vi) Taking possession of khas land and maintenance of account thereof; making arrangement for settlement of khas land.
- (vii) Inspection of khas land and timely possession of char land reformed in favour of Government.
- (viii) Submission of reports in connection with mutation and subdivision of holdings and initiation of proposals, therefor according to the prescribed procedure.
- (ix) Submission of reports regarding illegal transfer, pre-emption, escheat, and forfeiture, acquisition of khas land due to devolution and extinguishment of raiyati interest, etc.
- (x) Keeping account of all Miscellaneous demand and collection.
- (xi) Regular inspection of hats and bazars and other Sairat Mahals and safeguarding Government interest therein. Submission of reports relating to leakage of Government Revenue under any of these heads.
- (xii) Correction of the record-of-rights as per order passed in the mutation cases and also in the cases of subdivision of holdings, comparison of record-of-rights with the demand register.
- (xiii) Preservation of all Government houses, furniture etc., in good condition and looking into the neatness and cleanliness of the Tahsil.
- (xiv) Maintenance of charts showing (i) position of record-of-rights, (ii) condition of Register II, (iii) demand and collection, (iv) staff position, (v) furniture, etc., and (vi) the Tahsil Diary.

Arrangements are under consideration which will enable the Tahsil organization to maintain up-to-date record-of-rights, and maintains statistics for crops based on field inspection. Arrangements are also being made for training up the entire Tahsil staff gradually in Survey and Settlement work so that they can easily relay the Settlement maps on the ground for purposes of demarcation, crop statistics, alluvion, and diluvion cases, etc. Tahsil staff should be acquainted with rudiments of improved agriculture, etc., so that they can help in village aid and other development activities.

APPENDIX XX.

(See Rule 161(8) of the Government Estates Manual, 1956).

The accompanying sketch shows how the top 10 feet of well should be constructed. The object of the clay puddle is to prevent surface water finding its way through the sides of the well without having been properly purified by passage through a deep layer of soil. The tile or stone course is provided to prevent the spillings and droppings of water creeping down the sides of the well. The top of the well is sloped off to prevent water-vessels being placed on the edge of the well and thus allowing their contents to be spilt back into the well. The light corrugated iron roof is for the purposes of preventing droppings of birds, leaves, dust falling into the well and of affording shade and shelter to the drawers of water.



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