P. W. CURRENT No. 6824

Govt. of {1895} Madras.

REVENUE.

Issued

Recd. 5-9-95 Encl. —

G.O., 19th August 1895, No. 566.

AUGUST.

Payment of compensation under the Land Acquisition Act.

Stating that the Board's presumption, that the rule laid down in paragraph 20 of the Government of India circular does not affect the decision contained in paragraph 2 of G.O., dated 29th November 1894, No. 4683, is correct, and that G.O., dated 22nd August 1892, No. 277, will be considered cancelled by paragraph 20 of the Government of India rules.

Applied for 15 copies P.W.D. 16/9

Recd: 7.9.95

No. 2295 W dy 14th Sept. 1895

Communicated to Communicated to officers of the Public officers of the Public Works Dept. in con- Works Dept. in con- tinuation of Go. 1512 W tinuation of Go. 1512 W dy 20 June 1895 dy 20 June 1895.

C. E. for Rys. with 2 spare copies

C. E. for Rys. with 1 copy

S. E. No. 1 to 4 one copy each

C. A.

Ex. P. W. A. with 1 spare copy

Ex. Rys. accts

DESPATCHED 16 SEP. 95

with order

P. W. 383/A

INDEXED.

2.2019.

Order—dated 11th June 1895, Mis. No. 2324, Revenue.

Communicated to the Board of Revenue (Land Revenue) and the Public Works Department.

(True Extract.)

(Signed) W. B. AYLING,
Ag. Under Secy. to Government.

To the Board of Revenue (Land Revenue).
„ the Public Works Department.

Resolution—dated 15th July 1895, No. 246.

Communicated to all Collectors.

2. Paragraph 20 of the Government of India circular lays down that when land is acquired for a body financially independent of Government, the value of the Government land, if any, given in exchange should be charged against the local body. The Board presumes that this rule on a matter of procedure does not affect the decision contained in paragraph 2 of Government Order, dated 29th November 1894, Mis. No. 4683, referred to in paragraph 2 of Board's Proceedings, dated 20th May 1895, No. 160, viz., that no claim need be made against a Local Board or a Municipal Council on account of the value of Government lands granted in exchange for private lands taken up for a local fund or a municipal road.

3. In the same paragraph of the above circular the Government of India directs that, when compensation for land taken up for a local body takes the form of an abatement of land revenue, the capitalized value of the abatement should be recovered from the local body. The case of compensation dealt with in Government Order, dated 22nd August 1892, No. 877, Revenue, communicated with Board's Proceedings, dated 15th September 1892, No. 516, is of the same nature and it therefore appears to the Board that the orders contained in the Government Order require to be modified.

4. Collectors will note that the orders contained in Government Orders, dated 22nd September 1890, No. 756, Revenue, and 10th April 1891, No. 285, Revenue, communicated with Board's Proceedings, dated 31st October 1890, No. 662, and 23rd June 1891, No. 366, respectively, already provide for the recovery, either by annual or by lump payments, of the revenue lost to Government in respect of lands taken up by local bodies under the Act, when such revenue is not remitted under the provisions of Standing Order No. 12-A.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To all Collectors.
Copy to the Secretary to Government, Revenue Department.
„ „ Forest Branch.

ORDER—dated 19th August 1895, No. 566, Revenue.

Miscellaneous.

The Board's presumption in paragraph 2 of the Proceedings read above is correct.

2. Government Order, dated 22nd August 1892, No. ~~277~~ 877, will be considered cancelled by paragraph 20 of the Government of India rules. When compensation

takes the form of a remission of revenue, the amount lost to Government should be made good by the Local Bodies concerned by payment of the capitalized value thereof.

(True Extract.)

Secretary to Government.

To the Board of Revenue (Land Revenue).
Copy to Public Works Department.

Exd. C. M. Brisson.

60 Copies.

C

No. of Voucher _____.

Name of work for which the land has been acquired _____.

Serial No. _____ in Award statement No. _____, dated _____.

Name of payee _____.

I _____ of _____,

pergunnah _____, zillah _____,

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government,

as detailed on reverse.

Dated _____ 189 .

Rs.† _____ of Rupees* _____

Paid in my presence by cash / cheque to _____

of village _____, station _____

Signature of the payee _____

Locality _____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

C

No. of Voucher _____.

Name of work for which the land has been acquired _____.

Serial No. _____ in Award statement No. _____, dated _____.

Name of payee _____.

I _____ of _____,

pergunnah _____, zillah _____,

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government,

as detailed on reverse.

Dated _____ 189 .

Rs.† _____ of Rupees* _____

Paid in my presence by cash / cheque to _____

of village _____, station _____

Signature of the payee _____

Locality _____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mauza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____ *Bigha*_____ *Cotta*_____ *Chuttack*

*Value*_____ *Rupees*_____ *Annas*_____ *Pies.*

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mauza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____ *Bigha*_____ *Cotta*_____ *Chuttack*

*Value*_____ *Rupees*_____ *Annas*_____ *Pies.*

CC

*Consolidated voucher for payment made during*_____189 , *in accordance with Award statement No.*_____, *dated*_____
*on account of land acquired for*_____ *in the district of*_____, *Tehsil*_____
*Mauza*_____.

1	2	3	4			5
Serial number in Award statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			RS.	A.	P.	
	Total ..	..				

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees *_____ annas *_____ pies *_____ only.

*Dated the*_____189 .

* In words.

Signature of Officer.

19TH AUGUST 1895, No. 566, REVENUE.

D

Name of work for which land has been acquired——.

To the Judge of the Court at——.

The sum of Rs.——*on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section* 31 (2) *of Act I of* 1894 :—

Serial No. in Award statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		ACRES.	RS.	A.	P.	
	Total ..					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D

Name of work for which land has been acquired——.

To the Judge of the Court at——.

The sum of Rs.——*on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section* 31 (2) *of Act I of* 1894 :—

Serial No. in Award statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		ACRES.	RS.	A.	P.	
	Total ..					

Land Acquisition Officer.

Dated 189 .

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Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

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Name of work for which land has been acquired——.

To the Judge of the Court at——.

The sum of Rs.——*on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section* 31 (2) *of Act I of* 1894 :—

Serial No. in Award statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		ACRES.	RS.	A.	P.	
	Total ..					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Local Government may direct, further payment to Government being required as soon as the Accountant-General reports that the payments made exceed the amount received in advance. The Accountant-General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

Ordered, that this resolution be communicated to all Local Governments and Administrations, to the Home and Revenue and Agriculture Departments, to the Comptroller-General with reference to his letter No. 683, dated 11th August 1894, and to all Accountants-General and Comptrollers.

Ordered also that a copy of this resolution be forwarded to the Public Works Department for information and for the issue of further orders.

(Signed) R. NATHAN,
Offg. Under Secy. to the Govt. of India.

A

No. AND DATE OF STATEMENT_____.

DATE OF AWARD_____.

Name of work for which land has been acquired_____.

No. and date of declaration in_____ *Gazette, viz.*, No._____, dated_____ page_____.

*Statement showing compensation awarded by*_____ *under Section*_____, *Act I of* 1894, *to all the persons interested in the plot of land situated in the village of*_____ *in estate*_____, *No.*_____ *on the Revenue Roll of the district of*_____, *Pergunnah*_____.

1	2	3	4	5	6	7	8	9 *		10 *	
Serial Number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of land revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement A A.	Remarks.	Number and date of voucher.		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.	
								No.	Date.	Date.	Reference to the report stating the date.
		A. R. P.	RS. A. P.	RS. A. P.	RS. A. P.						

* To be filled up in the Examiner's office.

NOTE 1.—Each Award statement should be confined to the lands to be taken under one declaration, *i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2.—Regarding column 7, see note to statement A A.

A A

*Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.*_____, *dated*_____.

Name of work for which land has been acquired_____.

No. and date of declaration in_____ *Gazette, viz.*, No._____, dated_____ page_____.

1	2	3		
		Particulars of amount entered in column 6 of the Award statement.		
		a	*b*	*c*
Serial number in the statement of award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.
		RS. A. P.	RS. A. P.	RS. A. P.

NOTE.—In noting these particulars in the Award statement, it may be sufficient to enter the letter *a*, *b*, or *c*, as the case may be, in column 7 of the statement, when the whole amount of the a ward is shown in one of the three sub-columns *a*, *b*, or *c*, in this statement.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 15th July 1895, No. 246 :—

Read—the following Government Order, dated 11th June 1895, Mis. No. 2324, Revenue :—

Read—the following Resolution of the Government of India, Finance and Commerce Department—Accounts and Finance—(Rules and General Matters), dated Simla, the 10th May 1895, No. 2209-A. :—

Read—again Resolution No. 1580, dated 29th June 1886, prescribing the procedure for the payment of compensation for land taken up for public purposes.

Resolution.—The Land Acquisition Act, X of 1870, having recently been amended as Act I of 1894, the following rules regarding the payment of compensation for land taken up for public purposes under the Act, are substituted for those published in the Resolution of 29th June 1886 read in the preamble.

LAND ACQUISITION OFFICERS.

2. After all preliminaries in respect to estimate, &c., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT.

3. Officers who are specially employed for this work, being invested with the powers of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

4. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form A A giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Examiner as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Examiner's office on receipt of the statement in Form A A.

5. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Examiner of Public Works Accounts. On receipt of this statement, the Examiner will proceed to check the entries in columns 1 to 4 with the original award by the officer.

6. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Examiner for the necessary corrections in the award statement. And if under section 31 (*3*) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

7. Under section 12 (*2*) of the Act the officer is required to give notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made. When the compensation awarded is either accepted by the persons entitled thereto according to the award, or is not objected to under section 18 (*1*) of the Act, or when the persons admitted to be interested agree to receive payment under protest as to the sufficiency of the amount, the officer makes payment to the payees direct. In all other cases the officer deposits the amount of the compensation in a Civil Court as provided in section 31 (*2*) of the Act. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum.

8. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 4. In cases where payments are made to a number of persons under a single award, an acquittance roll in Form C C may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Examiner of Public Works Accounts with whom he is in account, when forwarding to him the account of the month in which the payments are made.

9. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Examiner of Public Works Accounts with the accounts of the month in which the payments are made. Payments of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

10. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

11. A Local Government may authorize any particular Land Acquisition officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Treasury. The use of cheques should be safe-guarded by a strict observance of the following rules:—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition officer himself.

(4) The cheques should be filled up by the Land Acquisition officer, with his own hand, in words as well as figures, and cheques should be enfaced "under Rs. ."

(5) A periodical examination of pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

12. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 9 and 10 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

13. When the land is taken up by the Collector or other Civil officer not specially employed for the work, such Collector or Civil officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in paragraphs 4 and 5. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 6, and a subsidiary statement in Form A A should, if necessary, be furnished as laid down in paragraph 4. The procedure laid down in paragraph 7 should also be observed by such Collector or Civil officer.

14. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payments to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 8. These receipts will be the Treasury officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant-General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. For payments into Civil Courts the procedure laid down in paragraphs 9 and 10 should be observed.

15. The Treasury officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury officer, who in turn should send weekly an advice of orders paid.

AUDIT BY ACCOUNT OFFICERS.

16. Whether the payment is made by a special officer or by the Collector (or other Civil officer), the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment is supported by a receipt in Form C or D, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

17. The Examiner will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and the reports of possession have been received, he will forward a copy of the completed statements in Forms A, A A, and B to the Chief Revenue Authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

18. When the land is acquired for and the cost is debitable to the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

19. When the land is acquired for and the cost is debitable to any other department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Examiner of Public Works Accounts.

PROCEDURE WHEN NO MONEY COMPENSATION IS PAID.

20. In cases in which compensation is granted in the shape of other land in exchange, or remission of revenue, as provided in section 31 (*3*) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalized value of the abatement of Land Revenue should be charged against advances of funds (paragraph 22) made by that body.

INVESTMENT OF COMPENSATION MONEY DEPOSITED IN COURT.

21. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the court and the Civil Accountant-General concerned, and purchases of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant-General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

AUDIT, ADJUSTMENT AND RECOVERY OF PAYMENTS ON BEHALF OF BODIES FINANCIALLY INDEPENDENT OF GOVERNMENT.

22. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments, of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant-General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the

P. W. Department.
Proceedings of the Madras Govt
Read the following

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 15th July 1895, No. 246:—

Read—the following Government Order, dated 11th June 1895, Mis. No. 2534, Revenue:—

Read—the following Resolution of the Government of India, Finance and Commerce Department—Accounts and Finance—(Rules and General Matters), dated Simla, the 10th May 1895, No. 2209-A.:—

Read—again Resolution No. 1580, dated 29th June 1886, prescribing the procedure for the payment of compensation for land taken up for public purposes.

Resolution.—The Land Acquisition Act, X of 1870, having recently been amended as Act I of 1894, the following rules regarding the payment of compensation for land taken up for public purposes under the Act, are substituted for those published in the Resolution of 29th June 1886 read in the preamble.

LAND ACQUISITION OFFICERS.

2. After all preliminaries in respect to estimate, &c., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT.

3. Officers who are specially employed for this work, being invested with the powers of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

4. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form A A giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Examiner as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Examiner's office on receipt of the statement in Form A A.

5. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Examiner of Public Works Accounts. On receipt of this statement, the Examiner will proceed to check the entries in columns 1 to 4 with the original award by the officer.

6. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Examiner for the necessary corrections in the award statement. And if under section 31 (*3*) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

7. Under section 12 (*2*) of the Act the officer is required to give notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made. When the compensation awarded is either accepted by the persons entitled thereto according to the award, or is not objected to under section 18 (*1*) of the Act, or when the persons admitted to be interested agree to receive payment under protest as to the sufficiency of the amount, the officer makes payment to the payees direct. In all other cases the officer deposits the amount of the compensation in a Civil Court as provided in section 31 (*2*) of the Act. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum.

8. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 4. In cases where payments are made to a number of persons under a single award, an acquittance roll in Form C C may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Examiner of Public Works Accounts with whom he is in account, when forwarding to him the account of the month in which the payments are made.

9. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Examiner of Public Works Accounts with the accounts of the month in which the payments are made. Payments of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

10. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

11. A Local Government may authorize any particular Land Acquisition officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Treasury. The use of cheques should be safe-guarded by a strict observance of the following rules :—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition officer himself.

(4) The cheques should be filled up by the Land Acquisition officer, with his own hand, in words as well as figures, and cheques should be enfaced "under Rs. ."

(5) A periodical examination of pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition officer himself.

PAYMENTS UNDER THE ACT AFTER THE SPECIAL OFFICER IS RELIEVED OF HIS SPECIAL DUTIES.

12. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 9 and 10 above.

PROCEDURE OF COLLECTOR OR OTHER CIVIL OFFICER NOT SPECIALLY EMPLOYED FOR LAND ACQUISITION.

13. When the land is taken up by the Collector or other Civil officer not specially employed for the work, such Collector or Civil officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in paragraphs 4 and 5. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 6, and a subsidiary statement in Form A A should, if necessary, be furnished as laid down in paragraph 4. The procedure laid down in paragraph 7 should also be observed by such Collector or Civil officer.

14. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payments to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 8. These receipts will be the Treasury officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant-General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. For payments into Civil Courts the procedure laid down in paragraphs 9 and 10 should be observed.

15. The Treasury officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury officer, who in turn should send weekly an advice of orders paid.

AUDIT BY ACCOUNT OFFICERS.

16. Whether the payment is made by a special officer or by the Collector (or other Civil officer), the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment is supported by a receipt in Form C or D, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

17. The Examiner will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and the reports of possession have been received, he will forward a copy of the completed statements in Forms A, A A, and B to the Chief Revenue Authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

18. When the land is acquired for and the cost is debitable to the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

19. When the land is acquired for and the cost is debitable to any other department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Examiner of Public Works Accounts.

PROCEDURE WHEN NO MONEY COMPENSATION IS PAID.

20. In cases in which compensation is granted in the shape of other land in exchange, or remission of revenue, as provided in section 31 (*3*) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalized value of the abatement of Land Revenue should be charged against advances of funds (paragraph 22) made by that body.

INVESTMENT OF COMPENSATION MONEY DEPOSITED IN COURT.

21. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the court and the Civil Accountant-General concerned, and purchases of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant-General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

AUDIT, ADJUSTMENT AND RECOVERY OF PAYMENTS ON BEHALF OF BODIES FINANCIALLY INDEPENDENT OF GOVERNMENT.

22. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments, of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant-General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the

Local Government may direct, further payment to Government being required as soon as the Accountant-General reports that the payments made exceed the amount received in advance. The Accountant-General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Muncipality or other body.

Ordered, that this resolution be communicated to all Local Governments and Administrations, to the Home and Revenue and Agriculture Departments, to the Comptroller-General with reference to his letter No. 683, dated 11th August 1894, and to all Accountants-General and Comptrollers.

Ordered also that a copy of this resolution be forwarded to the Public Works Department for information and for the issue of further orders.

(Signed) R. NATHAN,
Offg. Under Secy. to the Govt. of India.

A

NO. AND DATE OF STATEMENT_____.

DATE OF AWARD_____.

Name of work for which land has been acquired_____.

No. and date of declaration in_____ *Gazette, viz.*, No._____, dated_____ page_____.

*Statement showing compensation awarded by*_____ *under Section*_____, *Act I of* 1894, *to all the persons interested in the plot of land situated in the village of*_____ *in estate*_____, *No.*_____ *on the Revenue Roll of the district of*_____, *Pergunnah*_____.

1	2	3	4	5	6	7	8	9 *		10 *	
Serial Number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of land revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement A A.	Remarks.	Number and date of voucher.		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.	
								No.	Date.	Date.	Reference to the report stating the date.
		A. R. P.	RS. A. P.	RS. A. P.	RS. A. P.						

* To be filled up in the Examiner's office.

NOTE 1.—Each Award statement should be confined to the lands to be taken under one declaration, *i.e.*, the awards given for lands aequired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2.—Regarding column 7, see note to statement A A.

A A

*Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.*_____, *dated*_____.

Name of work for which land has been acquired_____.

No. and date of declaration in_____ *Gazette, viz.*, No._____, dated_____ page_____.

1	2	3		
		Particulars of amount entered in column 6 of the Award statement.		
		a	*b*	*c*
Serial number in the statement of award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.
		RS. A. P.	RS. A. P.	RS. A. P.

NOTE.—In noting these particulars in the Award statement, it may be sufficient to enter the letter *a*, *b*, or *c*, as the case may be, in column 7 of the statement, when the whole amount of the a ward is shown in one of the three sub-columns *a*, *b*, or *c*, in this statement.

B

No. AND DATE OF STATEMENT_____.

Name of work for which land has been acquired_____.

No. and date of declaration in_____ *Gazette, viz.*, No._____dated_____page_____.

*Statement showing the amount of compensation awarded by the Court of*_____*under Section* 26 *of Act I of* 1894.

1	2	3	4	5	6	7	8
Serial number in the statement of award under section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

C

No. of Voucher_____.

Name of work for which the land has been acquired_____.

Serial No._____in Award statement No._____, dated_____.

Name of payee_____.

I_____of_____,

pergunnah_____, zillah_____,

do hereby acknowledge to have received Rs._____

_____on account of cost of land taken up by Government,

as detailed on reverse.

Dated_____189

*Signature of the payee*_____

*Locality*_____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

C

No. of Voucher_____.

Name of work for which the land has been acquired_____.

Serial No._____in Award statement No._____, dated_____.

Name of payee_____.

I_____of_____,

pergunnah_____, zillah_____,

do hereby acknowledge to have received Rs._____

_____on account of cost of land taken up by Government,

as detailed on reverse.

Dated_____189

*Signature of the payee*_____

*Locality*_____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mauza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____ *Bigha*_____ *Cotta*_____ *Chuttack*

*Value*_____ *Rupees*_____ *Annas*_____ *Pies.*

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mauza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____ *Bigha*_____ *Cotta*_____ *Chuttack*

*Value*_____ *Rupees*_____ *Annas*_____ *Pies.*

CC

*Consolidated voucher for payment made during*_____189 , *in accordance with Award statement No.*_____, *dated*_____
*on account of land acquired for*_____ *in the district of*_____, *Tehsil*_____
*Mauza*_____.

1	2	3	4			5
Serial number in Award statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			Rs.	A.	P.	
	Total ..	..				

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees *_____ annas *_____ pies *_____ only.

*Dated the*_____189 .

Signature of Officer.

* In words.

D

Name of work for which land has been acquired——.

To the Judge of the Court at——.

The sum of Rs.——*on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section* 31 (2) *of Act I of* 1894 :—

Serial No. in Award statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		ACRES.	RS.	A.	P.	
	Total ..					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D

Name of work for which land has been acquired——.

To the Judge of the Court at——.

The sum of Rs.——*on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section* 31 (2) *of Act I of* 1894 :—

Serial No. in Award statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		ACRES.	RS.	A.	P.	
	Total ..					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D

Name of work for which land has been acquired——.

To the Judge of the Court at——.

The sum of Rs.——*on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section* 31 (2) *of Act I of* 1894 :—

Serial No. in Award statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		ACRES.	RS.	A.	P.	
	Total ..					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Order—dated 11th June 1895, Mis. No. 2324, Revenue.

Communicated to the Board of Revenue (Land Revenue) and the Public Works Department.

(True Extract.)

(Signed) W. B. AYLING,
Ag. Under Secy. to Government.

To the Board of Revenue (Land Revenue).
,, the Public Works Department.

Resolution—dated 15th July 1895, No. 246.

Communicated to all Collectors.

2. Paragraph 20 of the Government of India circular lays down that when land is acquired for a body financially independent of Government, the value of the Government land, if any, given in exchange should be charged against the local body. The Board presumes that this rule on a matter of procedure does not affect the decision contained in paragraph 2 of Government Order, dated 29th November 1894, Mis. No. 4683, referred to in paragraph 2 of Board's Proceedings, dated 20th May 1895, No. 160, viz., that no claim need be made against a Local Board or a Municipal Council on account of the value of Government lands granted in exchange for private lands taken up for a local fund or a municipal road.

3. In the same paragraph of the above circular the Government of India directs that, when compensation for land taken up for a local body takes the form of an abatement of land revenue, the capitalized value of the abatement should be recovered from the local body. The case of compensation dealt with in Government Order, dated 22nd August 1892, No. 877, Revenue, communicated with Board's Proceedings, dated 15th September 1892, No. 516, is of the same nature and it therefore appears to the Board that the orders contained in the Government Order require to be modified.

4. Collectors will note that the orders contained in Government Orders, dated 22nd September 1890, No. 756, Revenue, and 10th April 1891, No. 285, Revenue, communicated with Board's Proceedings, dated 31st October 1890, No. 662, and 23rd June 1891, No. 366, respectively, already provide for the recovery, either by annual or by lump payments, of the revenue lost to Government in respect of lands taken up by local bodies under the Act, when such revenue is not remitted under the provisions of Standing Order No. 12-A.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To all Collectors.
Copy to the Secretary to Government, Revenue Department.
,, ,, Forest Branch.

Order—dated 19th August 1895, No. 566, Revenue.

Miscellaneous.

The Board's presumption in paragraph 2 of the Proceedings read above is correct.

2. Government Order, dated 22nd August 1892, No. 877, will be considered cancelled by paragraph 20 of the Government of India rules. When compensation

takes the form of a remission of revenue, the amount lost to Government should be made good by the Local Bodies concerned by payment of the capitalized value thereof.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue).
Copy to Public Works Department.

Exd. C. M. Brisson.

60 Copies.

Govt. of {1895} Madras.

REVENUE.

Issued

Recd. Encl.

No. 2295 W dy 14th Sep: 1895

Communicated to officers of the Public Works Dept, in continuation of G.O. 1512 W dy 20th June 1895.

(sd) J. P. W.

G.O., 19th August 1895, No. 566.

AUGUST.

Payment of compensation under the Land Acquisition Act.

Stating that the Board's presumption, that the rule laid down in paragraph 20 of the Government of India circular does not affect the decision contained in paragraph 2 of G.O., dated 29th November 1894, No. 4683, is correct, and that G.O., dated 22nd August 1892, No. 277, will be considered cancelled by paragraph 20 of the Government of India rules.

To

The Consulting Engineer for Railways.
" Chief Engineer for Irrigation
" Suptg Engineers
" Consulting Architect to Govt
" Examiner P.W. Accts.
" Examiner Railway Accts