

**SUPPLEMENT**  
**TO**  
**THE MYSORE REVENUE MANUAL**

*(Corrected up to 30th June 1926)*



**BANGALORE**  
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*Supplement to the Mysore Revenue Manual.*

PREFACE.

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THIS supplement is intended to bring together standing orders and rulings relating to the administration of land revenue and cognate subjects passed by Government subsequent to the preparation of the Land Revenue Manual of 1921 and up to 30th June 1926. For convenience of reference, the contents are classified under the headings of the several chapters of Vol. I of the Manual.

N. MADHAVA RAO,  
*Chief Secretary to Government.*

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# SUPPLEMENT TO THE MYSORE NEW REVENUE MANUAL.



## Chapter II.

### CONSTITUTION AND POWERS OF REVENUE OFFICERS.

#### ENHANCED POWERS OF THE REVENUE COMMISSIONER.

##### (PARAGRAPH 12.)

The following powers have been delegated to the Revenue Commissioner :—

(1) To sanction relief to sufferers from accidental fires, by the grant of Government trees, etc., under the control of the Revenue Department and by the grant of bamboos from forests with the concurrence of the Conservator of Forests in all deserving cases.

(2) To sanction the appropriation of assessed occupied land for non-agricultural purposes and to write off the proportionate assessment thereon.

(3) To sanction the appropriation of assessed unoccupied lands for public purposes.

(4) To make appointments and transfers of District Sheristedars and Head Clerks of District Offices and of all ministerial officers of his office.

(5) To make transfers of Amildars and Deputy Amildars.

(6) To suspend Amildars and Deputy Amildars for a period not exceeding one month.

(7) To grant leave to Amildars and Deputy Amildars for a period not exceeding four months.

(8) To sanction the entertainment and continuance of temporary establishments such as Phut Pahani carcoons, provided there is budget provision for the same.

(9) To sanction darkhasts under all special rules which now require submission to Government, up to a maximum limit of 100 acres in each case.

(10) To sanction applications under Large Landed Estates Scheme when the block does not exceed 100 acres in extent.

(11) To sanction the constitution of village forests.

No. B. 48-109—L. B. 242-21-3, dated 6th July 1922.



### POWERS OF THE REVENUE COMMISSIONER.

The Revenue Commissioner is authorised to sanction claims of Taluk Sheristedars for charge allowances, even when the periods of their charge of the taluk exceed one month.

[*R. No. 9779-80—L. R. 57-20-9, dated 3rd March 1921.*]

The Revenue Commissioner is also empowered to sanction the appropriation of unoccupied assessed Government lands, not exceeding 25 acres in extent in each case, for other public purposes, such as, burial grounds and other communal purposes.

*No. R. 12470-9—L. R.—216-20-2, dated 7th May 1921.*

### 2. TOUR PROGRAMMES.

(PARAGRAPH 14.)

Touring Officers should not undertake several separate journeys to the same place to attend to separate items of works. All tours should be carefully arranged, so that when an officer visits a particular place he may dispose of all matters requiring his attention then.

*No. R. 5319-27—L. R. 181-21-73, dated 25th April 1924.*

### 3. INSPECTION OF TALUK OFFICES.

(PARAGRAPH 15.)

Every Taluk Office should be inspected at least once a year by the Deputy Commissioner of the District. The inspection need not be formal. This order is in modification of the order (Government Order No. R. 12942-50—L.R. 524-16-1, dated 26th June 1917) directing that every taluk should be inspected by the Deputy Commissioner of the District once in two years.

*No. R. 3555-63—L. R. 255-22-77, dated 20th February 1923.*

### 4. POWERS OF THE DEPUTY COMMISSIONERS.

(PARAGRAPH 20.)

Deputy Commissioners are authorised to engage the services of the Government Advocate or the Public Prosecutor of the Division in cases in which the Government is a party.

NOTE.—It is not expedient to accord general authorisation to the Deputy Commissioners to engage the local counsel in Government cases in anticipation of specific sanction thereto.

*No. R. 6718-31—L. R. 207-20-5, dated 6th December 1920.*

The following additional powers are delegated to Deputy Commissioners of Districts :—

(1) Power to deal finally with all cases of occurrence of accidental fires including those in which there has been loss of

life, cattle or property irrespective of the value submitting only the quarterly statement of such cases to the Revenue Commissioner and submitting individual reports only in cases involving the wholesale destruction of houses or other property or loss of life on a large scale and requiring special measures of relief beyond his powers.

(2) To sanction the appropriation of assessed unoccupied lands and unassessed waste lands for public purposes, where the extent involved does not exceed 10 acres and 25 acres respectively.

(3) To sanction the remission of irrecoverable arrears of revenue, not exceeding Rs. 100 in any one case.

(4) to make appointments within their districts to all posts carrying a pay not exceeding Rs. 77 including Taluk Sheristedars.

*No. R. 48-109—L. R. 242-21-3, dated 6th July 1922.*

#### 5. POWER TO DISPOSE OF GOMAL LANDS.

(PARAGRAH 20.)

The power to dispose of gomal lands for cultivation or other purposes should be exercised only by the Deputy Commissioners and should not be delegated to the Assistant Commissioners in charge of Sub-Divisions.

*No. R. 12541-9—L. R. 262-20-2, dated 9th May 1921.*

#### 6. POWERS OF SUB-DIVISION OFFICERS.

(PARAGRAPH 25).

(1) The Sub-Division Officer should send up all applications for privilege leave by Taluk Sheristedars in his Sub-Division to the Deputy Commissioner for orders.

(2) In regard to the grant of leave to, and appointment and transfers of Nagadi Gumastas and Shroffs in his Sub-Division, the Sub-Division Officer should consult the Assistant Commissioner in charge of the District Treasury concerned, and when there is a difference of opinion between them, orders of the Deputy Commissioner should be obtained.

*No. R. 13920-9—L. R. 331-20-2 dated 14th—20th June 1921.*

#### 7. POWERS OF ASSISTANT COMMISSIONERS.

(PARAGRAPH 25).

Assistant Commissioners in charge of Revenue Sub-Divisions are empowered to make all appointments within their jurisdiction carrying a pay not exceeding Rs. 30.

*No. R. 48-109—L. R. 242-21-3, dated 6th July 1922.*

## 8. TOUR PROGRAMMES OF DEPUTY COMMISSIONERS, ASSISTANT COMMISSIONERS AND AMILDARS.

(PARAGRAPHS 14, 26 and 42).

(1) In order to afford facilities to petitioners to make personal representations, Assistant Commissioners should draw up in advance each month, programmes of their tour during the month, send copies thereof to the Deputy Commissioners and to the Taluks under their charge and also affix copies on the notice boards of their offices.

(2) Similarly, Amildars should prepare in advance programmes of their tour, send copies thereof to their Divisional Officers and attach copies to the notice boards of their office.

(3) The officers should adhere to their pre-arranged programmes as far as possible and whenever they are compelled to deviate from them, they should immediately prepare modified programmes and give timely intimation of these to their superior officers as well as to the public.

(4) Assistant Commissioners should, as far as possible, stop at their Head-quarters during the first week and the Amildars during the first three or four days in each month, attending office punctually at the prescribed hours, so as to be available to the public.

(5) The programmes of tour of Deputy Commissioners should be similarly prepared and posted in a prominent place on their own office notice boards and copies thereof sent to the Assistant Commissioners and the Amildars for being posted similarly on the notice boards of their offices.

*No. R. 2564-72—L. R. 224-19-14, dated the 21st August 1920.*

## 9. MALNAD IMPROVEMENT WORK.

(PARAGRAPH 26).

Malnad Improvement Work is a part of the legitimate work of Revenue Sub-Division Officers. They are not entitled to any special allowance for attending to this work within their Sub-Divisions.

*G. 15401-5—Sany. 96-18-2, dated the 8th January 1920.*

## 10. COMMUNICATIONS FROM DEPUTY COMMISSIONERS.

(PARAGRAPH 28 (a) (i)—*contd.*).

All communications from Deputy Commissioners requiring the orders of Government on revenue matters, including seasonal conditions, floods, etc., (except those relating to political and other matters coming within the scope of their powers as

District Magistrates and those relating to other Departments such as Excise, Police, Income-tax and Local-Self-Government) should be invariably addressed to the Revenue Commissioner and not direct to Government.

*Order No. 1113-23—C. B. 81-23-1, dated 4th October 1923.*

#### 11. OFFICIAL CORRESPONDENCE IN KANNADA.

(PARAGRAPH 29.)

All correspondence between the Taluk and other subordinate authorities and the public shall be in Kannada.

*Order No. G. 8830-89—G. M. 153-23-1, dated 30th November 1923.*

#### 12. DISTRIBUTION OF WORK AMONG THE CLERKS IN SUB-DIVISION OFFICES.

(PARAGRAPH 31).

(1) The distribution of work among the clerks in Sub-Division Offices should be by subjects and not by Taluks as at present.

(2) The cover Amad Register which is not one of the prescribed registers should be abolished.

*Order No. B. 3354-62—L. B. 255-22-162, dated 23rd January 1924.*

#### 13. DIRECT RECRUITMENT TO THE AMILDARI SERVICE.

(PARAGRAPH 35.)

With a view to improve the Amildari Service by making suitable provision for the direct recruitment of candidates fitted by education, character and executive capacity for this important branch of public service, the following scheme for direct recruitment is sanctioned :—

(a) There will be six Revenue Probationerships for direct recruitment to the Amildari and Deputy Amildari posts on a salary of Rs. 80 per mensem during the probationary period, which will be fixed at 2 years. During this period, the Probationer should qualify himself by passing the Revenue Higher, the Criminal Higher, the Accounts Lower and Equitation Tests.

(b) The minimum qualification for selection as a Probationer will be a pass in B.A. Degree Examination.

(c) The distribution of the Probationerships will be regulated as far as possible by the terms of paragraph 8 (3) of the Government Order of the 19th January 1923.

2. The present list of candidates eligible for the Amildari and Deputy Amildari will also continue, with the addition of the

names of men belonging to backward communities in the Revenue and other Departments whose pay is not less than Rs. 50 and who have qualified themselves by passing the Revenue Higher and Criminal Higher Examinations.

G. O. No. R. 5086-5127—L. R. 373-22-1, dated 19th May 1923.

14. (i) AMILDARS AND DEPUTY AMILDARS.

(PARAGRAPH 40.)

Lays down the following principles for fixing the pay of Amildars and Deputy Amildars in the new scale sanctioned in the Government Order of February 1924 and allocates their pay:—

(1) Officers, *sub-pro-tem* or acting, in the 1st Class, and drawing Rs. 250 will be allowed that rate of pay in the new scale. As these officers have reached the maximum of the grade and as hereafter there is no question of making acting or *sub pro tem* arrangements in any particular grade they will be permanent on Rs. 250.

(2) In the case of officers who are permanent or *sub pro tem* in the 2nd, 3rd and 4th Classes, one-third of the service rendered prior to 1st March 1924, whether permanent, *sub pro tem* or acting, on their present pay will be computed for increment, subject to a maximum of two years. In computing one-third service, fractions of a month will be ignored.

(3) In the case of officers who are now acting in the 2nd and 3rd grades, no credit for the service already rendered by them in these grades will be given for increments. They will continue to get their present pay and must earn further increments by putting in the required service from the 1st March 1924.

(4) The minimum pay of Acting Amildars is raised to Rs. 150 from the date of reorganisation and all Acting Amildars will be allowed to draw Rs 150 from this date.

(5) The usual rules under the Mysore Service Regulations will govern the grant of increments in future to *sub pro tem* and Acting Amildars.

(6) Vacancies existing prior to 1st March 1924 and admitting of only *sub pro tem* and acting arrangements will not be filled up.

G. O. No. R. 1349-58—L. R. 136-24-1, dated 18th August 1924.

(ii) (PARAGRAPH 40.)

The following is the revised time scale of pay for Amildars and Deputy Amildars with a fixed travelling allowance to them in lieu of the present grade system:—

Amildars will get a time scale pay of Rs. 150—25/2—250 and a fixed travelling allowance of Rs. 50.

Deputy Amildars will get Rs. 100-5-125 and a travelling allowance of Rs. 35.

*G. O. No. B. 3613-28—L. B. 277-23-1 dated 5th February 1924.*

**15. MAINTENANCE OF RIDING HORSES FOR INSPECTION WORK.**

(PARAGRAPH 39).

(1) Heads of all the Departments should see that the Government Orders on this important matter are fully carried out.

(2) Not only should all Executive Officers be required to maintain suitable riding horses, but Heads of Departments should by periodical enquiry see that their subordinate officers actually perform their inspection work in the interior on horseback.

(3) In future, Heads of Departments should mention in the Confidential Reports about officers working under them whether they maintain and use them for inspection work.

*Order No. 1785-1836—C. B. 123-23-1, dated 23rd November 1923.*

**16. FORM OF DIARY OF AMILDARS.**

(PARAGRAPH 41.)

The Amildars should submit their diaries in the following form not later than the 15th of the month following:—

Diary of Amildar Mr.....  
 Taluk.....  
 for the month of.....  
 Date of submission to Sub-Division Officer.  
 Date of submission by Sub-Division Officer to Deputy Commissioner.  
 Return by Deputy Commissioner to Sub-Division Officer.  
 Return by Sub-Division Officer to Amildar.

1. Number of days on tour.
2. Number of villages visited.
3. Number of tanks inspected.
4. Number of wells inspected.
5. Statement of D.C.B. for the Taluk.
6. Number of petitions pending at the beginning of the month.  
 Number received during the month.  
 Number disposed of during the month.

Balance ...

7. Number of references from superior officers pending at the beginning of the month.  
 Number of references received during the month.  
 Number of references disposed of during the month.

Balance ..

8. Number of darkhasts pending at the beginning of the month.  
 Number of darkhasts received during the month.  
 Number of darkhasts disposed of during the month.

Balance ...

Diary of Amildar Mr.....  
 Taluk.....

Date	Number of miles travelled	By conveyance or by horse-back	Names of villages visited	Nature of work done	Important matters noticed

*G. O. No. R. 2836 L. R. 155-23-4, dated 18th November 1923 and  
 G. O. No. R. 2926 L. R. 186-35-2, dated 7th November 1925.*

#### 17. POWERS OF AMILDARS.

(PARAGRAPH 43.)

Amildars are empowered to make all appointments within their Taluk, carrying a pay not exceeding Rs. 20.

*No. B. 48-109—L. R. 242-21-2, dated 6th July 1922.*

(PARAGRAPH 43).

Responsibility of Amildars of Malnad Taluks in respect of Malnad Improvement Works,—

- (i) The Amildar should not be divested of his responsibility in respect of the Malnad Improvement Works in his Taluk; on the other hand, the responsibility of carrying out improvements in his Taluk under the Scheme is emphasized.

(ii) He should work under the Sub-Division Officers in regard to this important work just as he does in other matters.

(iii) His efficiency as Amildar will be gauged by Government as much by the results shown by him in this direction as by the zeal and earnestness evinced in connection with the other duties pertaining to his office as head of the Taluk.

*G. 9750-2—Sany. 42-20-1, dated 10th November 1923.*

#### 18. REVENUE PROBATIONERS.

(PARAGRAPH 47.)

The posting of and disciplinary control over the Revenue Probationers is left to the Revenue Commissioner.

*R. 777-85—L. R. 34-21-2, dated 3rd August 1921.*

#### 19. SHEKDARS.

(PARAGRAPH 48.)

The Shekdars should submit their diaries fortnightly on the 1st and 16th of every month in the revised form noted below. The Amildars should submit them promptly to the Sub-Division Officers with their remarks.

*G. O. No. R. 4595-604—L. R. 255-22-173, dated 17th March 1924.*

#### ABSTRACT.

- |  |  |
|--|--|
| 1. Number of days spent on tour.   |  |
| 2. Number of villages in the hobli.  |  |
| 3. Number of villages inspected up to the end of the previous fortnight (from the beginning of the quarter.) |  |
| 4. Number of villages inspected during the fortnight.  |  |
| 5. Number of villages inspected more than once.  | Diary of .....   |
| 6. Number of irrigation works inspected.   | Shekdar of .....hobli,<br>.....Taluk, for<br>the fortnight ending..... |
| 7. Number of papers pending at the beginning of the fortnight.   | Due date.....  |
| 8. Number of papers received from all sources during the fortnight.  | Date of despatch to Amildar.   |
| 9. Number of papers disposed of during the fortnight.  | Date of despatch to Sub-Division Officer.                              |
| 10. Number pending for over two months.  |  |
| Number pending for over six months.  |  |
| Number pending for over one year.  |  |



- |  |   |
|--|---|
| 11. Amount of land revenue outstanding at the beginning of the fortnight.                | Date of return by Sub-Division Officer.                     |
| 12. Collections during the fortnight.  | Date of despatch to Shekdar for note of remarks and return. |
| 13. Steps taken for recovery of balance.   |   |
| 14. Number of darkhast records pending at the beginning of the fortnight.                | Date of return to the Taluk Office.                         |
| 15. Number of darkhast records received during the fortnight.                            |   |
| 16. Number of darkhast records disposed of during the fortnight.                         |   |
| 17. Balance pending.   |   |
| 18. Number of Registrar's Decrees pending at the beginning of the fortnight.             |   |
| 19. Number of Registrar's Decrees received during the fortnight.                         |   |
| 20. Number of Registrar's Decrees executed during the fortnight and the amount involved. |   |
| 21. Balance pending.   |   |
- Note.*—Enter in narrative form on the reverse of this form in brief abstract all important items of work done during the fortnight.

Dairy of..... Shekdar of..... Hobli..... Taluk, for the fortnight ending.....

Date	Name of village visited	Number of fields visited	Number of boundary marks		Number of encroachments, etc., observed	Miscellaneous work such as Sub-Division of lands, inspection of loan-wells, conduct of sales, inspection of lands for loans, village improvement works, etc., to be noted in detail
			Inspected	Missing		
1	2	3	4	5	6	7

## Detailed list of papers of all kinds pending for over two months.

Date on which it was received by the Shekdar	Number and date of Amildar's communication	Subject	Reasons for pendency
1	2	3	4

## 20. SHEKDARI PROBATIONERS.

(PARAGRAPH 49).

With a view to get suitable and trained candidates for appointment as Shekdars and to improve the conditions of recruitment to this important class of Revenue Subordinates, the following scheme for the direct recruitment of Shekdari Probationers has been sanctioned with effect from the year 1924-25 :—

(1) Ten Probationary Shekdars will be appointed every year.

(2) The selection of candidates will be made by the Revenue Commissioner.

(3) In order to secure adequate representation of Backward communities every two candidates out of three selected should belong to Backward communities in accordance with the principles laid down in Government Order No. G. 1227-87—G. M. 97-22-1, dated 19th January 1923.

(4) Candidates should have passed a University Examination not lower than the First year B.A. Examination of the Mysore University or the Intermediate Examination of any other recognised University.

(5) Candidates must have good physique.

(6) They must also possess a good knowledge of Kannada.

(7) The selected candidates will be paid Rs. 30 a month.

(8) They should undergo training for six months in the Engineering School, for three months in Survey and Phoding work in a Survey field establishment; and for three months in the Taluk and Hobli Offices in the preparation and maintenance of Village Accounts. Every Probationary Shekdar should write up the accounts of at least one village completely. During the probationary period, they should pass the Revenue Lower Examination.

(9) They must also satisfy the Revenue Commissioner that they are able to ride.

(10) After completing the above course of training, the Probationers will be appointed as Shekdars as vacancies occur. Half the number of vacancies that occur in the Districts should be reserved for them, the other half being filled up by the Deputy Commissioners themselves from among qualified officials in service.

*G. O. No. R. 1372-81—L. R. 393-22-6, dated 20th August 1924.*

*and*

*G. O. No. R. 3461-70—L. R. 337-25-2, dated 16th January 1926.*

## 21. APPOINTMENTS AND PROMOTIONS IN STATE SERVICE.

### (PARAGRAPH 50).

The following general rules are issued for regulating appointments to posts in superior service of Government :—

(1) No person who is not a native of Mysore by birth or domicile shall be entertained in the service without the permission of Government.

(2) No person who cannot read and write Kannada with facility shall be appointed to superior service without the permission of Government.

(3) Rules prescribing general educational qualifications for posts in any department shall be deemed to apply only to candidates recruited direct to those posts. Such rules shall not debar the promotion from the lower ranks of officials otherwise duly qualified for higher posts.

(4) Promotions in all departments shall ordinarily be made according to seniority combined with capacity and character. If the supersession of any person is found necessary, the sanctioning authority shall record his reasons therefor.

(5) The preference given as a temporary measure to candidates of backward communities in paragraph 6 of Government Order of the 16th May 1921 shall apply only to cases of direct recruitment. Such preference shall not extend to promotions.

*E. A. 2013-92—E. A. 15-21-6, dated 28th November 1921.*

## 22. DISTRICT OFFICE.

### (PARAGRAPH 53).

The officials in the District Offices whose pay was raised from Rs. 45 to 50 under Government Order No. Fl. C. 6-55-8—S. & A. 5-21-11, dated 9th October 1921 need not be compelled to pass the Departmental tests prescribed in the Government Order read above; but they must be made to understand that they will not be eligible for higher appointments unless they qualify themselves by passing the prescribed examinations.

*N.B.*—This order will not apply to persons who may hereafter be newly appointed to posts carrying a pay of Rs. 50 and above who should pass the necessary Examinations as required by the Government Order referred to above.

*No. 3038-47—L. R. 229-22-2, dated 2nd January 1923.*

## 23. POWERS OF SUB-DIVISION OFFICERS.

### (PARAGRAPH 25).

*Refunds.*—Amildars and Deputy Amildars as well as Sub-Division Officers are authorised to sanction refunds of sale

amounts credited to the final head up to the limit of their powers of sanction in respect of such sales, provided

(i) that such refunds should not be sanctioned before the expiry of the period prescribed for appeal against the cancellation of the sale;

(ii) that all cases, in which there is any doubt, or the time limit of three years is exceeded, will be reported to the Deputy Commissioner for orders as heretofore.

(2) *Remissions.*—The Sub-Division Officers are empowered to write off Government dues in respect of assessment on lands acquired for public purposes under sanction of Government.

*No. B. 4314-16—L. R. 149-24-87, dated 26th February—6th March 1926.*

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## Chapter III.

### VILLAGE OFFICERS.

#### 1. REMUNERATION OF SHANBHOGS.

(PARAGRAPH 68).

(i) Potgi should be assessed villagewar, instead of Firkarwar for Shanbhogs.

(ii) The scale of stationery allowance for Shanbhogs will be increased by 50 per cent.

*No. R. 7192-253—L. R. 240-18-6, dated 18th December 1920.*

#### 2. DECENNIAL REVISION OF POTGI.

(PARAGRAPH 69).

Delete the note under paragraph 69 and also the Government order noted in its margin.

*G. O. No. R. 2272-81—L. R. 207-2, dated 20th November 1922.*

Agreeing with the Revenue Commissioner, Government direct that the Education Cess be regarded as part of the revenue collection of a village for purposes of calculating the potgi payable to village officers.

*Order No. R. 2608-18 L. R. 189-22-4, dated Bangalore 5th December 1922.*

#### 3. SHANBHOGS AND PATELS.

(SECTIONS V & VI).

(i) It has come to the notice of Government that there are still a very large number of registered Patels and Shanbhogues who have not taken charge of their respective offices but are following other avocations.

(ii) Deputy Commissioners should issue notice to every Barawarddar Shanbhog or Patel who is not a minor or widow requiring him to enter upon his duties within a period of six months. If he fails to do so, his name should be removed from the Baraward Register and the fact notified in the *Mysore Gazette* and also in the village or villages concerned, so that the hakdar, if any, may appear and claim the office within two years, Cirkar Patels and Shanbhogs being employed in the meanwhile whenever necessary.

(iii) If the appointment is not claimed within two years from the date of notice, the right of the family concerned for the hak should be forfeited, and Deputy Commissioners may appoint any competent person permanently to the post.

(iv) Soon after the Jamabandi of each year, Deputy Commissioners should submit a report to Government through the Revenue Commissioner as to the action taken in the matter.

No. R. 791-801—L. R. 86-23-6, dated 30th July 1924.

#### 4. TESTS FOR VILLAGE OFFICERS.

(PARAGRAPHS 60 AND 61).

1. The claimants to Shanbhogi Offices and Gumastas acting in long term vacancies should pass an examination in the following subjects:—

(a) Reading and writing Kannada well and neat figuring,  
 (b) Arithmetic up to simple interest,  
 (c) Land Revenue Rules with special reference to the rules relating to maintenance and repairs of field boundary marks.

(d) Village Manual.

(e) Village Panchayet Regulation, and

(f) Drafting reports regarding occurrences in the village.

2. A similar test for Patels called "Patels' Test" will be instituted, the subjects being:—

(a) The Village Manual,

(b) Regulation and Rules relating to Village Sanitation, and

(c) Village Police Rules.

3. The Patels' Test and the Shanbhogs' Test will be held twice a year under the control of the Local Service Examinations Board, along with the other Local Service Examinations, but no fee will be levied for admission to these examinations for the present.

4. All permanent Shanbhogs and Patels who are 30 years and under should pass the test in two years and all Gumastas acting in the long term vacancies lasting for one year or more should pass the examination within one year.

NOTE—No gumastas or permanent officers should be appointed unless they possess the qualification prescribed above.

Private candidates may be freely allowed to appear for the examination so as to secure recruits for gumastaships.

No. R. 6238-48--L. R. 261-22-167, dated 21st April 1925.

#### 5. MIRAS TO TOTIES AND TALARIES.

(PARAGRAPH 71).

(i) The Payment of cash remuneration to these village servants at the cost of Government, either entirely or in equal



shares with the raiyats' cess is impracticable on account of the enormous cost involved.

(ii) The order of 1915 will continue in force.

*R. 5135-44—L. R. 419-17-6, dated 15th October 1920.*

6. CRIMINAL PROSECUTION OF VILLAGE OFFICERS.

(PARAGRAPH 82).

Criminal Prosecution of Village Officers should not be ordered by Amildars of their own accord. Such prosecutions should be ordered by Sub-Division Officers or Deputy Commissioners; and in the former case, the order directing prosecution will be subject to revision by the Deputy Commissioner.

*No. R. 7385-93—R. M. 3-22-75, dated 9th June 1925.*

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## Chapter VI.

### LAND AND LAND REVENUE.

#### 1. ACQUISITION OF LANDS FOR HOUSE SITES, Etc.

(PARAGRAPH 102.)

(i) All questions relating to acquisition of lands for house sites and other sanitary purposes in villages, that is, areas other than municipal towns should be left to the decision of the District Boards and the Village Panchayets, if any, concerned.

(ii) All such acquisitions should be undertaken at the instance of the Village Panchayet, if any, supported by the Taluk Boards in respect of villages having panchayets and at the instance of District Boards in respect of villages having no Village Panchayets.

(iii) The cost of acquisition should be met from the funds of the Taluk Boards or Village Panchayets respectively. All proceeds from sale of sites laid out and any contributions paid in advance by intending house builders should be credited to the funds of the District Board or the Village Panchayets concerned.

*NOTE.*—The proposals for acquisition of lands for this purpose need not pass through the Revenue Commissioner.

*G. O. No. R. 1106-24—L. R. 85-22-1, dated 19th August 1922.*

#### 2. GRASS GROWING ON BUNDS OF CHANNELS.

(PARAGRAPH 114.)

1. Public Works Department should in future hold the sales of grass on the bunds of the channels in their charge.

*No. R. 4883-94—L. R. 357-23-2, dated 12th February 1925.*

2. The sale of grass even on channel bunds passing through Inam lands may be done by Government but credit may be allowed to the respective Inamdars to the extent of sale price realised and a correspondingly reduced amount may be recovered from them for the maintenance of channels

*No. R. 4718-21—L. R. 251-25-6, dated 25th March 1926.*

#### 3. LEASING OUT SEEDS AND LEAVES OF HONGE' TREES.

(PARAGRAPH 129.)

The usufruct of honge trees on Government lands, outside State and Village Forests, should be reserved to the resident raiyats of the villages concerned on payment of Rs. 2-8-0 per

100 trees and sold by auction when the villagers do not avail themselves of the concession.

*No. R. 5475-84—L. R. 367-23-2, dated 1st May 1924.*

#### 4. SALE OF TANGADI.

(PARAGRAPH 127.)

Sale of Tangadi and other minor forest produce should be held by the Deputy Commissioner or by an Assistant Commissioner of senior rank in future, the District Forest Officer being present to help the sale conducting officer.

*G. O No. I. C. 6574-84—Ft. 101-23-3, dated 24th April 1924.*

#### 5. IRRIGATION AND WATER RATE ON THE LANDS UNDER THE VANI VILAS SAGARA.

(PARAGRAPH 139.)

(i) The restriction regarding the cultivation of paddy only on one-third of the extent out of the blocks may be relaxed.

(ii) The other arrangements and restrictions under the Block system, *viz.*, the prohibition of wet cultivation near inhabited villages and the concessions relating to the cultivation of cocoanut and honge, etc., will continue to be in force.

(iii) The irrigation arrangements will also continue unaltered, the supply being intermittent during the monsoon season and continuous during summer.

NOTE.—The exact time-table should be made out from time to time for each season in advance and duly published in the villages concerned.

(iv) The water rate on the lands in question is fixed at Rs. 6½ per acre for three years from 1st July 1925 and at Rs. 8 thereafter for a period of five years by which time the tract will be resettled along with the Hiriyur Taluk.

(v) The reported occupied area of the block is 10,180 acres. This extent should be treated as the *atchkat* of the reservoir and not added to, until further orders.

(vi) The Chief Engineer should take steps to reduce the charges on account of the maintenance of channels under the Vani Vilas Sagara.

*No. R. 7401-6—L. R. 46-24-2, dated 13th June 1925.*

*No. R. 3089-94—L. R. 13-25-10, dated 18th December 1925.*

#### 6. WATER RATE ON LANDS IRRIGATED BY PERCOLATION.

(PARAGRAPH 142.)

(i) Single water rate should be levied on dry lands irrigated by percolation.

(ii) If such lands are used as wet for five years, they should be converted into wet.

(iii) The fact of a land being irrigated by percolation only must be certified to by the Amildar in every case after personal inspection.

*No. R. 3641-51—L. R. 198-23-47, dated 5th February 1924.*

## 7. PROCEDURE *re* COLLECTION OF WATER RATES BY INAMDARS.

(PARAGRAPH 142.)

1. Inamdars are solely liable not only for the jodi, but for the water rate also under Sections 142 and 53 of the Land Revenue Code, though it is not obligatory to obtain their prior consent either for the supply of water or for the levy of the rate. They should, however, be always consulted regarding the supply of water and their objections, if any, heard before water is supplied to the tenants. If an Inamdar refuses his consent on inadequate grounds, Government can overrule his objections and hold the inamdar responsible for the water rate, it being open to him to recover it from the tenants under clause (c) Section 86, Land Revenue Code.

2. Jamabandi Officers may fix the water rate to be collected from Inamdars upon reports of Pahani Inspection by Shekdars or on personal inspection, if necessary. They are also empowered to sanction bills for commission at 12 per cent due to the Inamdars. In cases where the Inamdars are aggrieved at the amount of water rate fixed by the Jamabandi Officer other than the Deputy Commissioner, they may appeal to the Deputy Commissioner.

3. Inamdars will be given a commission of 12 per cent on the amount of contribution collected from tenants of Inam villages having permanent occupancy rights.

4. The 12 per cent rate of commission above referred to is prescribed for Inamdars that collect water rate due to Government from their tenants. When they do not undertake the collection of the water rate and it is collected by the Village Officers, it is sufficient to remunerate the village officers, at the rates prescribed in the Potgi Rules.

It is not necessary to pay them at the higher rate specially provided for the Inamdars.

5. The rate of commission has been raised to 12½ per cent in the Government Order No. R. 28-48—L. R. 482-17-42, dated 2nd July 1925, passing orders on the Report of the Inam Commission.

*No. R. 4763-4—L. R. 47-22-7, dated 1st April 1923.*

*No. R. 6081-90—L. R. 305-22-6, dated 23rd April 1924.*

*No. R. 4981-90—L. R. 28-24-46, dated 18th February 1925.*

## 8. TEMPORARY WATER RATE.

(PARAGRAPH 144.)

1. The temporary water rate leviable under the Government Order of 5th February 1914, should be fixed at double the difference between the dry assessment per acre of the land for which water is made use of, and the wet assessment per acre on the neighbouring wet lands.

2. Special care should be taken to guard the interests of the occupants under the atchkat by restricting the grant of permission to the temporary use of water, only in exceptional cases, after carefully ascertaining that supply of water in the tanks is more than what is required for the irrigation of the wet lands thereunder.

3. The local officers should also see that no scope is afforded to the applicant for surreptitious use of Government water from year to year, and when cases of such surreptitious use of Government water are discovered, the delinquents should be severely dealt with so as to have a deterrent effect on others.

4. If, however, it is in any case considered desirable, to continue the temporary water rate for more than one year, the Public Works Department should be consulted. If it is certified by that department, after actual calculations made at the time, that the additional demand for water could be safely met even in a year of normal rainfall, the permission may be continued. If, during the next five years successively there is no complaint from the holders of the atchkat lands, and the temporary Nirsardidar applies for the supply of water being made permanent, then steps should be taken to convert the land into wet or garden as the case may be, in consultation with the Superintendent of Revenue Survey and Settlement.

*No. R. 4728-37—L. R. 330-20-61, dated 14th March 1922.*

## 9. SURREPTITIOUS USE OF WATER OF TANKS.

It has come to the notice of Government that in a large number of cases of surreptitious use of water of tanks in a certain district only double the water rate has been levied according to old rules instead of four times as laid down in the Government Order No. R. 4728-37—L. R. 330-20-61, dated the 14th March 1922. The attention of the Jamabandi Officers should be drawn to the standing orders of Government in the matter and they should be asked to follow the rules strictly.

*No. R. 7434-42—L. R. 411-24-2, dated 16th June 1925.*

## Chapter VII.

### OCCUPATION OF UNALIENATED LAND AND RIGHTS OF OCCUPANTS.

#### 1. (i) GRANT OF LANDS TO DEPRESSED CLASSES.

(PARAGRAPH 149—SUB-PARA 14.)

Deputy Commissioners are given the discretion to give the depressed classes available lands at half the upset value even in cases where the lands have otherwise to be sold by auction, the amount being recovered in not more than five annual instalments. In cases where the value of the land does not exceed Rs. 50, Deputy Commissioners may waive recovery of the upset price altogether. To ensure that the lands are retained by the grantees for their own benefit and are not given away to others, it is laid down as a rule that the lands given at the above concession rates should not be alienated for a period of 10 years.

*No. B. 4850-8—L. R. 261-22-141, dated 29th March 1924.*

Lands out of date reserve lists thrown open for cultivation may be given to applicants of the landless and depressed classes on the conditions approved for the grant of lands out of Amrut Mahal Kavals to these classes ordered in G. O. No. R. 2378-88—L. R. 92-22-16, dated 23rd November 1922.

*G. O. No. R. 3285-94—L. R. 92-23-93, dated 6th December 1926.*

(ii) The following further concessions in respect of grants of land to depressed classes on shraya rates, are sanctioned :—

1st year	...	...	Free of assessment
2nd "	...	...	$\frac{1}{2}$ do
3rd "	...	...	$\frac{1}{3}$ do
4th "	...	...	Full do

*G. O. No. R. 3309-20—L. R. 211-26-3, dated 7th December 1926.*

#### 2. DARKHASTS FOR UNASSESSED LANDS.

(PARAGRAPH 149.)

Darkhasts for unassessed lands for which there is a keen demand, should not be rejected merely on the ground that assessed lands are available, but should be considered and disposed of on their merits.

*No. B. 7310-7364—L. R. 411-24-1, dated Camp Mysore, 8th June 1925.*

### 3. LARGE LANDED ESTATES SCHEME. (PARAGRAPH 154).

Exemption from assessment in respect of farm houses, etc., built by the grantees of lands under the Large Landed Estates Scheme.

Rule 12 of the rules under the Large Landed Estates Scheme is amended so as to read as follows:—

*Rule 12.*—“The successful applicant will be at liberty to use a part of the land in providing pasturage for the cattle, house sites for building houses for agriculturists employed on the estate and in erecting farm houses and other buildings which may be considered necessary for the better cultivation of the land or its more convenient occupation for purposes of agriculture.

The assessment will be payable on the whole block granted to the applicant according to Rule 4, but the extent actually required for meeting the reasonable wants of the grantee and his tenants for dwelling purposes, will be exempted from assessment on an application by the grantee therefor.”

*No. R. 3334-43—L. R. 154-22-30, dated 25th January 1923.*

The following additional instructions are issued for improving the working of the scheme:—

1. The first applicant for a block should invariably be preferred, though there may be subsequent applicants, provided the Government are satisfied about his *bona fides* and his financial resources to invest the necessary capital for the development of the land.

NOTE.—When the first applicant does not satisfy these conditions, Government may select any amongst the later applicants who fulfils these conditions.

2. The market value of the land as ascertained by local enquiry with reference to the demand for such lands and the prices obtaining therefor in the locality should be recovered from the grantee, unless Government exempt him from the payment of any portion or of the whole of it, for any special reason to be mentioned in the order sanctioning the grant. The other conditions already prescribed hold good.

3. In the case of wet and garden lands, the minimum limit for an estate may be reduced from 50 to 25 acres, the limit in the case of dry lands, however, remaining at 50 acres only.

4. When a block granted under the scheme consists of more than one survey number, they should be consolidated and formed into a single Survey Number, so that the estate may be treated as a single entity in the revenue records, and the division of the estates as a result of revenue or private sale prevented.

5. The rule that the alienations of the blocks cannot be permitted before full assessment is paid should be strictly enforced.

6. The paragraph in the Annual Administration Report of the Revenue Department *re* the Large Landed Estates should furnish detailed information about the progress of the working of all the estates under the scheme.

7. In the disposal of lands for cultivation whether those already assessed or those newly thrown open for cultivation out of the Amrut Mahal Kavals, date groves, etc., preference should be given to applications under the Large Landed Estates Scheme over those under the ordinary darkhast rules. The said applications should be *strictly* disposed of *within* a maximum period of three months, to save loss of revenue to Government.

NOTE.—The maximum limit of three months fixed above should be calculated from the expiry of the three months fixed in Rule 7 of the Rules of 1st December 1914.

Ordinary darkhasts for lands out of Amrut Mahal Kavals etc., should under no circumstances be given precedence over applications for the said lands under the Large Landed Estate Scheme.

*G. O. No. R. 3506-14—L. R. 261-22-16, dated 9th December 1924.*

*G. O. No. R. 4854-62—L. R. 17-24-7, dated 11th February 1925.*

The annexed modified form has been prescribed for submission of half-yearly, instead of quarterly, progress reports on the working of the Large Landed Estates Scheme.

*No. R. 2274-82—L. R. 17-20-5, dated 17th August 1920.*



**Statement showing Half-yearly Progress Report on the working of the Large Landed Estates Scheme.**

Serial No.	Name of taluk	Number of blocks notified up to the end of the half-year under report	Number of applications received and disposed of since the scheme came into operation up to the end of the half-year under report				Progress in the disposal of applications during the half-year								
			Total number of applications received	Number rejected	Number sanctioned and their extent	Number pending	Number pending at the beginning of the half-year	Number received during the half-year	Number disposed of	Number pending				Total	
										For less than six months	For more than six months	More than one year	More than three years		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	

## 4. CLEARANCE OF LANTANA.

## (PARAGRAPH 159.)

(i) The clearance of lantana at Government cost in unoccupied lands as laid down in sub-para (9) has been deferred.

(ii) The local officers should give wide publicity to the concessions offered and induce the raiyats to take up such lands so as to root out the pest as far as possible.

*No. R. 12806-65—L. R. 298-20-2, dated 17th May 1921.*

The concessions sanctioned for the grant of such lands are extended for a further period of five years. The scheme should be widely notified.

*No. R. 2655-80—L. R. 202-23-3, dated 12th December 1923.*

Earnest and strenuous endeavours should be made to reduce the growth of such vegetation.

*No. R. 5150-217—L. R. 66-22-9, dated 23rd May 1923.*

5. INSTRUCTIONS FOR THE DISPOSAL OF  
AMRUT MAHAL KAVAL LANDS.

## (PARAGRAPH 160.)

1. After necessary local enquiries regarding the available Amrut Mahal Kaval lands, their approximate market value and the demand for these lands from the landless classes, certain kavals or portions thereof, which do not contain valuable tree-growth, should be specially set apart for being granted to the landless classes, irrespective of the communities to which they may belong, the area so set apart being determined, not only with a view to meet present applications, but also probable prospective demands within about the next ten years. The approximate market value of the lands comprised in each block so reserved should also be determined and placed on record. Where the value so fixed in respect of any block is considered in any form by the Deputy Commissioner to be too high, it may be reduced by him with the approval of the Revenue Commissioner.

2. The lands in the blocks reserved for landless classes should be disposed of as hereunder:—

(a) Landless agriculturists of all communities of the locality who are *bonu fide* applicants (*i.e.*, who will cultivate the lands themselves) are entitled to be given not more than 6 acres of dry land for each family, for half the market value thereon as determined above.

(b) Raiyats owning land not exceeding 6 acres for a family may also be given not more than 6 acres on payment of 75 per cent of the market value of the land.

(c) In cases wherein the applicant for land has a large family consisting of more than six members, the extent to be granted may be increased to 12 acres at the discretion of the Deputy Commissioner or Sub-Division Officer.

(d) The upset price as fixed above should ordinarily be paid by the applicant before the issue of the *Saguvali chit*. In special cases in which the sanctioning officer considers that the applicants are too poor to pay the upset price immediately he may order its recovery in not more than five annual instalments along with the assessment for each year.

(e) Grant of lands as above may be made by the Amildar who should, before sanctioning the grant satisfy himself that the applicant is a *bona fide* landless applicant, deserving of the concession and that he does not apply for the lands for speculative purposes. The grant should be made to applicants in the order of their applications which should be duly entered in a register, the first applicant in respect of any particular plot being given preference over subsequent ones. These registers should be opened after notifying the rules locally by vernacular notices in the Village Chavadis, in the areas in which the lands are available, as well as in the Gazette. Applications already pending from such classes should be brought on the register for each taluk.

(f) The grant in each case will be subject to the following conditions:—

- (i) that the land should not be alienated by the grantee either by sale, mortgage or otherwise, for a period of ten years from the date of grant and that the grantee should use due diligence in the cultivation of the land, during the period;
- (ii) that trees, if any, existing on the land should not be cut by the grantee, till the grant becomes final;
- (iii) that the violation of conditions (i) and (ii) will entail the cancellation of the grant and the summary resumption of the land by Government without payment of any compensation to the grantee;
- (iv) that a temporary *Saguvali chit* will be issued mentioning the conditions of the grant, the final *Saguvali chit* being issued after ten years, if the Amildar is satisfied that all the conditions have been fulfilled.

3. All lands other than those set apart for landless classes, as directed above, should be disposed of by public auction and grants of these lands for upset price should not be made by the

local officers without the special sanction of the Revenue Commissioner. Wide publicity should be given to the availability of these lands for sale by public auction. Villagewar lists of such lands for each taluk should be got printed in English and Kannada. The lists as well as sale notices should be published in the taluk in which the lands are situated and also in other taluks. They should be put up on the notice boards of all the Taluk, Sub-Division and District Offices and also in the village Chavadies. They should also be published in the *Mysore Gazette* and in the local newspapers one month before the date of sale. The Amildars should see that the notice of sale is published by tom tom in each village and the headquarters of the taluks, where the lands are situated, one week before the date of sale.

4. The sale of land in all large blocks for which there is a *bona fide* demand should be conducted by the Sub-Division Officer on the appointed date at suitable and convenient centres (as near the kavals as possible) care being taken to see that the centres selected are such as can easily be advertised by distinct descriptive particulars and the sale records should be submitted to the Deputy Commissioner immediately after the purchase money is paid on the 15th day from the date of sale. The Deputy Commissioner should promptly pass orders regarding the confirmation of the sale. Sales of individual survey numbers for which there are applications may be held by the Amildar in accordance with the rules in force.

5. No delay should occur in any stage and the *Saguvali chit* should be granted to the auction-purchaser within one month from the date of payment of full purchase money.

6. There should be no delay on the part of the Superintendent of Revenue Survey and Settlement in fixing the assessment of the lands disposed of as above and in correcting the Akarbands. Pending the fixing of assessment by the Survey Department, Deputy Commissioners may fix the temporary assessment under Section 50 of the Land Revenue Code.

7. The unculturable portion in each of the kavals should be made into one or more survey numbers according to the number of separate blocks that they form, and treated as *kharab* the grass growing thereon being subjected to annual sales, or reserved for the free-grazing of cattle wherever the existing gomal land is found inadequate.

8. The Deputy Commissioners should take special interest in the disposal of the lands for cultivation speedily and make systematic and organised efforts to expedite disposal.

No. R. 2378-68—L. R. 92-22-16, dated 23rd November 1922.

No. R. 4574-82—L. R. 30-24-18, dated 31st January 1925.

5 (ii) Directs the phoding and early disposal of suitable portions of Amrut Mahal Kaval Lands surrendered to the Revenue

Department still available and the sale in auction of the remaining extent in convenient blocks, for grazing purposes for one season.

*No. R. 2156-64—L. R. 30-24-7, dated 16th September 1924.*

## 6. COFFEE AND CARDAMOM CULTIVATION.

### (PARAGRAPH 163.)

(i) It is not desirable to remove the prohibition regarding the grant of lands in the areas referred to in the paragraph.

(ii) No other cultivation than coffee can be permitted on lands given out on coffee tenure.

*No. R. 6504-12—L. R. 181-21-50, dated 23rd May 1922.*

(iii) The occupants are, however, at liberty to cultivate cardamom on lands granted for dry or wet cultivation prior to the date of the issue of the prohibitory order (10th November 1915), except in cases where the *Saguvali chit* has expressly prohibited such cultivation.

*No. R. 1415-24—L. R. 364-23-2, dated 26th September 1923.*

(iv) The prohibition of cardamom cultivation within a margin of 50 yards of perennial streams or springs may be removed, subject to the condition that the trees on the lands granted are not removed.

(v) As regards coffee lands the limit of the margin is reduced from 50 to 25 yards.

*No. R. 6354-6—L. R. 191-23-12, dated 11th June 1924.*

(vi) The minimum area to be granted for cardamom cultivation is permanently reduced from five to two acres.

*No. R. 12101-7—L. R. 294-20-3, dated 2nd May 1921.*

*No. R. 297-300—L. R. 43-25-2, dated 14th July 1925.*

(vii) The cultivation of cardamom is not a minor forest produce industry. The Conservator of Forests should not lease out areas out of State Forests for cultivation of cardamom, and no fresh leases should be entered into by him without the sanction of Government.

NOTE.—The existing two leases may be continued till the expiry of their term, at the end of which they should be terminated or a special report made by the Conservator to Government for their continuance, if he considers it necessary.

*No. I. C. 6893-902—Pt. 292-22-11, dated 5th May 1924.*

### (PARAGRAPH 163.)

(viii) In the interests of expansion of cultivation and the development of the Malnad all restrictions of cultivating

cardamom in the prohibited area and in the lands granted for coffee cultivation are removed, with the exception that in the case of lands granted for coffee cultivation, a margin of 25 yards continue to be reserved round spring heads or sources of streams.

No. B. 2464-74—L. B. 149-24, dated 28th October 1926.

## 7. MULBERRY TOPES.

(TO BE ADDED AS PARAGRAPH 165A.)

To encourage the growth of mulberry topes, the following concessions to the people who desire to raise the topes are sanctioned:—

1. Unassessed Government waste lands and assessed dry land (if unoccupied at the time of disposal for ten or more years continuously) may, where no objection exists to its grant, be given free of assessment for three years from the date of the grant, after which the assessment fixed shall be levied as specified below:—

Fourth year	...	...	$\frac{1}{2}$ assessment
Fifth year	...	...	$\frac{1}{3}$ do
Sixth year	...	...	$\frac{2}{3}$ do
Seventh year and thereafter	...	...	Full do

Gomal lands and lands set apart for other communal purposes should not ordinarily be given out for raising mulberry topes.

2. The lands may be given to the applicants at an upset price to be fixed by the Deputy Commissioners. In the event of there being more applicants than one for the same land for raising a mulberry tope, the lands should be disposed of by auction. When the land asked for by an individual exceeds 50 acres, it should be granted only after obtaining the sanction of the Revenue Commissioner.

3. Twenty-five per cent of the land comprised in the grant should be planted with mulberry trees within the second year and another twenty-five per cent in each succeeding year, so that the whole area will be planted within five years. Failure to fulfil this condition will render the grant liable to be cancelled.

4. The grantee shall be bound to take proper care of the mulberry trees and to replant trees in the place of those dying, or otherwise disappearing.

5. The grantee shall be entitled to a title deed for the land, at the end of eight years, provided he has fulfilled all the conditions of grant sanctioned above.

No. I. C. 343-52—A. & E. 68-21-9, dated 15th July 1925.

## Chapter IX.

### REVENUE SURVEY AND SETTLEMENT.

#### 1: PROCEDURE IN RESPECT OF THE PROPOSALS FOR RE-SETTLEMENT OF TALUKS.

(PARAGRAPHS 191 AND 192.)

As soon as the proposals for the re-settlement of a taluk are ready, Government will, in consultation with the Survey Superintendent, the Revenue Commissioner and the Deputy Commissioner concerned, determine the general lines on which the assessment should be revised in respect of the re-grouping of the taluk, and the percentage of increase of assessment for the several classes of land, etc. The Survey Superintendent will then submit the proposals for the orders of Government, with all necessary details.

2. The above procedure does not affect the system of notifying the principles of re-settlement among the villages concerned, ordered in Government Order No. R. 603-53—L. S. 7-13-5, dated the 11th July 1919.

*No. R. 13690-9—L. S. 14-20-14, dated 8th June 1921.*

#### 2. SUPPLY OF VILLAGE MAPS.

(PARAGRAPH 201.)

The cost of the maps supplied by the Survey Department should be paid for by the office or department to which they are supplied, the amount required being charged to the contingent grant of the said office or department.

*No. R. 9324-84—Ex. 78-20-2, dated 23rd February 1921.*

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## Chapter X.

### SETTLEMENT OF BOUNDARIES AND BOUNDARY MARKS.

#### 1. REPORT ON THE CONDITION OF BOUNDRY MARKS.

(PARAGRAPH 204.)

A separate annual report on the condition of boundary marks in the State need not be submitted. It is sufficient if the particulars contained in this report are embodied in the Annual Progress Report on the working of the Revenue Survey Department.

*No. R. 1982—L. S. 25-21-2, dated 13th October 1921.*

#### 2. BANDHS.

(PARAGRAPH 203.)

Earthen bandhs serving as boundary marks may be substituted by stones in cases in which the landholders are willing to pay for the stones and where the stones of the required size are readily available.

*N.B.—This is in modification of the Government Order No. E. 8805-14—L. S. 18-14-4, dated 26th November 1914.*

*No. R. 2445-54—L. S. 26-23-3, dated 3rd December 1923.*



## Chapter XI.

### LANDS WITHIN THE SITES OF VILLAGES, TOWNS AND CITIES.

#### 1. APPROPRIATION OF AGRICULTURAL LANDS BY MUNICIPAL AND OTHER LOCAL BODIES.

(PARAGRAPH 214.)

(i) No fines shall be imposed for the appropriation of agricultural lands made over to, or acquired under the Land Acquisition Regulation at the instance of Municipal Councils, Local Boards or Village Panchayets for charitable purposes or public purposes from which the Municipality or Local Body concerned does not derive any profit—such as—roads, hospitals, dispensaries, rest houses, etc.

*Added as Rule 60A, Land Revenue Rules.*

(ii) As regards the assessment on lands so acquired and appropriated, the practice of levying assessment annually, or once for all in a lumpsum equivalent to 25 times the assessment will continue.

*R. 5140-60—L. R. 137-24-1, dated 26th February 1925.*

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## Chapter XII.

### REALISATION OF LAND REVENUE AND OTHER REVENUE DEMANDS.

#### 1. REFUND.

(PARAGRAPH 177.)

Recommendations for refunds of portions of amounts in respect of toll gate contracts cannot be sanctioned where no claims or stipulations for remission exist in the bonds executed.

*No. R. 3662-70—R. M. 42-22-2, dated 26th February 1923.*

#### 2. RECOVERY OF LAND REVENUE.

(PARAGRAPH 221.)

Communicates for information and guidance the following notification of the Government of India in the matter of the recovery of land revenue due under the Mysore Land Revenue Code in the Civil and Military Station of Bangalore:—

"In exercise of the powers conferred by the Indian (Foreign Jurisdiction) order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following further amendment shall be made in the Schedule to the notification of the Government of India in the Foreign and Political Department, No. 318-D, dated the 16th January 1917, applying certain enactments to the Civil and Military Station of Bangalore, namely:—

In entry No. 47 relating to the Revenue Recovery Act, 1890 (I of 1890), below substituted Section 8 in the second column, the following shall be added, namely:—

8A.—The provisions of this Act shall also apply to the recovery in the Civil and Military Station of Bangalore of any arrear of Land Revenue or of any other sum which is, under Section 193 of the Mysore Land Revenue Code, 1888 (Mysore Regulation IV of 1888), leviable in accordance with the provisions of Chapter XI of the said Code.

J. P. THOMSON,

*Secretary to Government of India.*

*No. R. 184-252—L. R. 89-23-2, dated 16th July 1923.*

#### 3. REMISSION OF HALF WET ASSESSMENT.

(PARAGRAPH 234.)

The rules regarding grant of remission for wet lands under breached tanks are quite clear that where a tank is breached and

not available for irrigation, the wet lands under it are entitled to remission of half the wet assessment even though they may be cultivated with dry crops. This is, however, subject to the proviso that no remission should be granted in the case of lands which by their situation are capable of being cultivated with wet crops notwithstanding the breach of the tank. Lands under breached tanks cultivated with casuarina—which is not a wet or garden crop and should be treated as a dry crop—may be given remission of half wet assessment, unless they are found by the Local Revenue Officers to be so situated that they are capable of being cultivated with wet crops notwithstanding the breach of the tank.

*No. R. 5771-81—L. R. 30-23-42, dated 24th March 1925*

#### 4. REMISSION CASES.

##### (PARAGRAPH 235.)

In all remission cases, the Amildar should send up the records in a complete form in the first instance alone to the Sub-Division Officer, who in the event of his approving of the Amildar's recommendation, may pass it on to the Deputy Commissioner for orders.

*No. R. 4639-48—L. R. 92-25-4, dated 23rd March 1926.*

#### 5. REVISED RULES FOR SUSPENSION AND REMISSION OF WET ASSESSMENT ON TANK-IRRIGATED LANDS.

##### (PARAGRAPH 235.)

In supersession of all previous orders, the following revised rules have been issued :—

(1) When owing to inadequate rainfall throughout any tract, a large number of tanks in the tract does not receive an adequate supply of water and talapariges, if any, in the tract run dry, the Deputy Commissioner concerned will make a detailed report about the condition of the tract through the Revenue Commissioner so as to reach Government before the 15th November.

(2) The Government will, on receipt of such report, if they are satisfied that the tract is already so impoverished, or the previous harvests have been so poor as to render a measure of relief necessary, notify before the end of November, that remission of half the wet and garden assessment under the affected tanks and talapariges in the tract, may be granted.

(3) The power of sanctioning remission to individual holder of lands under the concerned tanks and talapariges, in the tract so notified by Government will rest with the Deputy

Commissioner after the tract is notified by Government as entitled to remission.

(4) Remission will be granted only when more than half the area of wet and garden lands, excluding those under perennial garden crops like areca and cocoanut, under the particular tank or talaparige affected, has remained uncultivated, or has, even though cultivated, yielded a crop of not more than four annas.

(5) Application for remission should be made by the villagers concerned to the Amildar before the 15th of December. It would be enough if some of the raiyats under a tank or talaparige apply on behalf of all the raiyats holding lands under the tank or talaparige if the land lies within the tract notified by Government. Each individual raiyat in the affected tract need not apply.

(6) The Amildar shall, on receipt of the application, make a personal inspection of the affected tract without delay and submit a report of the result with a statement in the annexed (*vide overleaf*)\* form, to the Sub-Division Officer who will forward it to the Deputy Commissioner before the 15th of January with his own opinion after personal inspection and such further enquiry as he may consider necessary to satisfy himself about the accuracy of the Amildar's report.

(7) On receipt of the report, the Deputy Commissioner will, if he is satisfied with the claim of the villagers for remission, sanction remission of half the wet and garden assessment of the lands under the tank or talaparige concerned.

(8) A consolidated statement of remissions so granted shall be submitted by the Deputy Commissioner, through the Revenue Commissioner, for the information of Government before the beginning of the Khistbandi in February.

(9) The above rules will be applicable only to the lands under tanks and talapariges and not to those under river and other channels, the supply of which is more or less certain and assured. They will not also apply to lands under tanks and talapariges which are cultivated with perennial garden crops, like areca and cocoanut.

*G. O. No. R. 14-25—L. R. 149-24-74, dated 3rd October 1925.*

\**N.B.*—This form was cancelled but the three following forms for submitting the reports referred to in Rules 1, 6 and 9 of the Government Order of October 1925 were prescribed.

*G. O. No. R. 2546-55—L. R. 149-24-77, dated 11th November 1925.*

**ANNEXURE.**

Taluk	Tract in respect of which remission is recommended	Rainfall in the tract during the year as compared with the average	Nature of harvest in the tract during the past two years	Are the ryots in the tract so impoverished by successive failure of crops or other causes so as to render the concession necessary as a measure of relief?	Name of tank or talaparige	Particulars of tanks or talapariges in respect of which remission is recommended										Approximate amount of wet and garden assessment which is proposed to be remitted	Remarks
						Total extent of wet and garden lands under occupancy under the tank or talaparige, excluding those under perennial crops like areca, coccoanut, etc.			Extent that remained uncultivated during the year for want of adequate water supply		Extent cultivated and estimated yield of crop						
						Village	Extent	Assessment	Village	Extent	Village	Extent	Estimated yield in annas				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		

FORM I.

Statement to accompany the Report referred to in Rule 1 of Government Order No. R. 14-25—L. R. 149-24-74,  
dated the 3rd October 1925.

Taluk	Tract in respect of which remission is recommended	Rainfall in the tract during the year and for the previous three years and the average rainfall for ten years	Nature of harvest in the tract during the year and the previous two years	Whether the riyats in the tract are so impoverished by successive failure of crops or other causes as to render the concession necessary as a measure of relief	Names of villages, in respect of which remission is considered necessary and the amounts approximately that may have to be remitted for each	Whether the affected area in each village was inspected and results of inspection (fields, stacks and granaries seen, condition of people, etc.)		Remarks
						By Sub-Division Officer	By Deputy Commissioner	
1	2	3	4	5	6	7		8



FORM III.

Consolidated statement of remissions to accompany the Deputy Commissioner's Report as per Rule 8 of Government Order No. R. 14-25—L. R. 149-24-74, dated 3rd October 1925.

No. and date of Government Order declaring the tract as re-jairing remission	Taluk	Village	Tank or talaspargi affected	Total area of wet and garden lands under each tank or talaspargi for the village (excluding area under perennial crops) and the assessment thereon	Total area for which remission was recommended by the Sub-Division Officer under the tank or talaspargi in Col. 4	Total area for which remission is sanctioned under the tank or talaspargi in Col. 6	Total amount of remission sanctioned under the tank or talaspargi in Col. 6	Percentage of the area inspected by Sub-Division Officer to area recommended by him in Col. 6	Whether area inspected by the Deputy Commissioner	Total remission for each village and for the taluk	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

No. R. 2546-55—L. R. 149-24-77, dated 18th November 1925.



## 6. AUCTION SALES.

(PARAGRAPH 245.)

It has come to the notice of Government that officers responsible for holding auction sales in the Revenue Department do not exercise due diligence and care in conducting the sale and fail to carry out the express rules and instructions laid down with the result that Government revenue is seriously affected and loss of revenue is also caused in certain cases. The attention of all the officers of the department is now expressly drawn to this important matter and Government now consider it necessary to review the rules relating to all sales in a comprehensive manner and give additional instructions to ensure the essential compliance to the rules and proper safeguarding of revenue. Any officer who is found to be negligent in carrying out the duties will, in future, be held personally responsible for any loss in the revenue that may be caused to Government by the neglect or omission.

2. Auction sales conducted by the officers of the Revenue Department relate to either movable or immovable property or to valuable rights such as the right to collect tolls, fisheries, amarayi, etc. As regards movable or immovable property, such property belongs either to Government or to private individuals. In the case of the latter, the sale by the Government is invariably in connection with the realisation of Government revenue.

3. The main points to which attention has been paid in framing rules regulating these sales are the following:—

- (1) Proper valuation of the property before sale.
- (2) Fixing an upset price, bids below which are not to be accepted.
- (3) Proper publication of the date of the sale and the description of the property.
- (4) Conduct of sale by an officer duly authorised by rules and regulations in force.
- (5) Confirmation of sale by an officer superior in standing to the officer conducting the sale.
- (6) In regard to the sale of a right, the taking of proper security from the purchaser to ensure that he fulfils the terms of his contract and collecting in advance a part of the contract amount.

Appeals are also provided against the confirmation of certain sales, but sales when regularly held in accordance with the several rules prescribed by Government and are not vitiated by any irregularity are not liable to be cancelled.

4. The Land Revenue Code contains provisions regarding the manner in which revenue sales should be held. (Sections 171, 172, 176-183 and 186.) These rules prescribe the manner

in which sales of property to recover arrears of revenue should be conducted. All other revenue sales in respect of which specific rules are not prescribed should, according to Rule 26 of the Land Revenue Rules, be held under Sections 171-186 of the Land Revenue Code. As regards the sale of grazing rights on unoccupied Government land, the sale has to be by auction unless Government order it otherwise. Under existing Standing Orders, this right has to be offered to the villagers in the first instance, for a sum calculated on the average realisations for the previous two or three years. If the villagers do not accept it, then alone it is to be sold by auction. *Amarayi* has to be sold by auction, but in the majority of cases, no proper sale is held, the right being often confirmed to the existing holder, who is generally one of the village servants for a nominal price. This practice should cease. Amildars should be directed to conduct *amarayi* sales in person in the village strictly according to rule and keep proper record of all such sales. But whenever it is not possible for the Amildars to hold sales in all the villages in person they may hold those sales at convenient centres, after wide publication. The sale of fishery in Government tanks is governed by Revenue Rule 17 which should be strictly followed. Amildars hold sales of property, the value of which is less than a thousand rupees, and Sub-Divisional Officers conduct sales of property higher in value than one thousand rupees. All sales of immovable property conducted by Amildars are subject to the confirmation of the Sub-Divisional Officers and all sales held by Sub-Divisional Officers are subject to the confirmation of the Deputy Commissioner. Sales of lands of small value (Rs. 100 and below) and petty items of Government miscellaneous revenue are held by Shekdars.

5. All landed property should be valued before it is put up for sale. This valuation, in practice, is not done. Even the term *upset price* is not clearly understood. A *Mahasar* is drawn up, but the estimate arrived at is not made with any reference to the prices of surrounding lands in the locality, the market value and invariably the valuation is much below the real value. In future, the Revenue Officers should take greater care in fixing *upset price* and take sanction of superior authority whenever there is any doubt.

6. Rules regarding the publication of sale notices are given in sections 171 and 172 of the Land Revenue Code. No such sales shall take place on a general holiday recognised by Government, nor until after the expiration of at least thirty days in the case of immovable property sold for arrears of revenue or seven days in the case of movable property or of sales of occupancy of Government lands, from the latest date on which any of the prescribed notices were published. In the case of Inam Villages, the fact of sales is notified in the Gazette also. In addition to the existing provisions, it should be clearly laid down that

whenever a property is worth more than Rs. 5,000 the sale notice should be published in the Gazette as well as in the local newspapers. It should be widely circulated in the neighbouring villages also and the printed notice sent to the Deputy Commissioners of other districts for giving publicity in all Revenue Offices.

7. At present, the Deputy Commissioners do not hold any sales. Section 173 lays down that the sales shall be held by such persons as the Deputy Commissioners authorise. Government now direct that in all cases in which large extents of land exceeding 200 acres are sold, the sale should be held by the Deputy Commissioners themselves.

8. As regards sales for arrears of revenue, section 172 lays down that the notice of sale should be affixed to the defaulter's dwelling place. The term "defaulter" is defined in section 153 as meaning the person responsible for the payment of the revenue. The person who is responsible is, according to section 142, the registered occupant. The registered occupant is often not the actual owner. Notice should be issued in future in all such cases on the land itself as well. The service of notice should be duly authorised. The same principles should be followed even in the case of all other revenue sales conducted by the Revenue Department. The notices of sale should be published in accordance with the provisions of the Land Revenue Code and the Rules thereunder and the rule regarding the interval between the date of the publication of the notice and the date of sale prescribed therein duly observed. The property intended to be sold should also be properly valued before the date of sale. Appeals against the sale should be few, if sales are regularly held and bids received after the sale should, as a rule, be rejected.

9. *Government Tolls.*—Government tolls are sold by the Revenue Department, but there are no specific rules as regards the procedure to be followed. There is considerable divergence in the actual procedure between district and district. The sales are held either by the Deputy Commissioner or by an Assistant deputed by the Deputy Commissioner. There is considerable difference as regards the number of instalments in which the bid amount is stipulated to be paid, the authority to confirm the sale, the amount and value of security, etc.

The procedure as regards Municipal tolls as detailed in paras 171—181 of the Municipal Account Manual should, as far as possible, be followed in selling Government tolls and the appended draft notification should be used in future in respect of them. Government have often lost revenue owing to defects in agreements and arrangements made for collecting and for inadequate security. The attention of the Deputy Commissioners is drawn to this matter and they are requested to

guard against such losses by proper safeguards in the following directions :—

(a) Penal interest to be levied on khists not paid on proper date.

(b) Agreement to be taken on stamped paper.

(c) In the event of the bidder being an outsider, at least two sureties owning property in Mysore should be insisted upon.

(d) The agreement should provide that all arrears may be recovered as an arrear of land revenue.

In order to secure uniformity of practice and to ensure that the correct procedure is followed in all cases, the standard forms, containing the conditions of sale should invariably be used wherever they have been prescribed. In other cases, the sanction of Government or the use of such forms with such modifications as may be necessary should immediately be applied for. On approval, they will be printed in the Government Press and supplied to the departments concerned on indent.

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## APPENDIX.

## NOTIFICATION.

The right to collect tolls at the toll-gates as noted in Schedules A and B during the official year 1919, will be sold by public auction at the places and on the dates specified against each gate.

2. Persons intending to bid at the sale must attend in person or by a duly accredited agent. Every such person should deposit beforehand an amount equal to one-sixth of the contract amount for the previous year as shown in Schedule A, as earnest money. The deposits of all the bidders except the first two or three whose bids are to be recommended for acceptance will be returned at the close of the sale. The deposit of the successful bidder who will be called the contractor will be returned only on fulfillment of the contract. The deposits of the remaining bidders will be returned soon after the confirmation of the sale.

3. The sale will not become absolute until confirmed by the authority noted in Schedule A who reserves the final power of refusing or accepting without assigning any reason whatever, the highest or any bid that may be offered.

4. The contractor shall, within fifteen days of the receipt of intimation of confirmation of the sale in his favour, execute an agreement on a duly stamped paper binding himself and his heirs to observe the conditions hereinafter set forth and to be subject to the penalties, forfeitures and liabilities referred to therein and when he does not hold property in Mysore, shall furnish at least two sureties who own sufficient properties in the Mysore State for the due performance of the contract.

5. The contract shall not be transferred by sale, gift or otherwise or sub-lease without the previous sanction of the Deputy Commissioner.

6. The contract amount shall be paid in 12 equal monthly instalments in advance on the 1st day of every month into the Taluk Office.

7. The contractor shall have no claim to the fees recovered from persons compounding the payment of toll in accordance with the Standing Rules and Orders approved by Government. He shall also pay along with the instalments, the authorised Local, Railway and Educational Cesses, if any, at the prescribed rates.

8. Interest at 9 per cent per annum shall be levied on all overdue amounts till date of payment.

9. The amount due from the contractor or his sureties shall be recoverable as if they were arrears of land revenue under the provisions of the Land Revenue Regulation and the rules thereunder.

10. The contractor shall collect tolls only at the rates and the gates on the traffic specified in Schedules A and B.

11. The contractor shall give to the person paying the toll a proper receipt showing the date and hour of payment of toll.

12. The contractor shall keep at the toll-gate, true accounts of the daily collections and of the traffic passing through the toll-gate. These accounts shall be open to the inspection of the Deputy

Commissioner, the Assistant Commissioner and the Amildar. He shall, if required by the Deputy Commissioner, furnish to the Taluk Office at the end of every month, a true return for the month showing the traffic passing through the gate in a prescribed form.

13. The contractor will have the use of the existing toll house and gate without payment of any rent, and he should keep them in good repair failing which the cost of repair will be recovered from the contractor. If any toll-gate or house is required, it will be put up at the cost of Government.

14. The contractor shall not be entitled to any remission of the contract amount or to any compensation on account of seasonal conditions or any other cause whatever.

15. The contractor shall conform generally to the rules published in the late Chief Commissioner's Notification No. 274, dated 4th November 1876. He shall recognise all exemptions made by the statute or rules in force for the time being. He shall pay special attention to the following points:—

(a) A table of authorised tolls shall be legibly written in English and Kannada and shall be put up in a conspicuous place near the toll-gate.

(b) Animals drawing any vehicles for which tolls can be demanded are not also to be charged with toll.

(c) No toll shall be levied afresh on any cart, etc., passing along the toll-gate if within a period of 24 hours computing from sunrise, to sunrise a toll has been collected thereon at a toll-gate in the Mysore State or a toll-gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities.

(d) Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly.

(e) No toll shall be levied on foot passengers.

(f) No tolls shall be levied for the passage of Troops or Military Stores or equipages or of Police Officers on duty or of any person or property in their custody or of any property *bona fide* belonging to Government as established, where proof is required by the production of a pass or certificate from any officer of the department to which the property belongs, authorised by the Deputy Commissioner or by Government to grant such certificates or passes, which pass or certificate shall be delivered up at the last toll-gate passed before the cart, carriage, or animal, conveying such property reaches the destination noted in such pass or certificate.

(g) No toll shall be levied for the passage of carriages, cars, animals, etc.

(1) Belonging to the <sup>Local Boards</sup> Municipal Council

(2) Conveying <sup>Local Boards</sup> Municipal servants on duty or property in the custody of such servants.

(3) Licensed by the <sup>Local Boards</sup> Municipal Council

(4) Assessed by the Municipal Council to Municipal taxation, provided the tax has been paid in advance.

(5) Possessed by a person who has compounded with Revenue authorities for a prescribed sum in accordance with the rules approved by Government.

- (6) Engaged by the Postal Department to convey mails.
- (7) Belonging to the Hon'ble the British Resident in Mysore.
- (8) Belonging to Government servants, travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance.
- (9) Belonging to His Highness the Maharaja or His Highness the Yuvaraja.

16. Any breach of the above conditions or rules on the part of the contractor or his servants will entail the forfeiture of the deposit or the levy of a fine not exceeding Rs. 50 per each infringement. If the fine be not paid or in the event of instalments or other sums due are not paid within the prescribed date, it shall be competent to the Deputy Commissioner to suspend further collection of toll by the contractor and dispose of the right to collect the toll during the remaining period by a resale or otherwise. The resale will be held at the risk of the defaulting contractor who shall be liable to make good all losses accruing, but shall not be entitled to any profits arising from the resale.

17. The imposition of fine or resale of the contract shall be no bar to the prosecution of the contractor or his employees for any offence or to the institution of other legal steps against them under any law in force for the time being.

Deputy Commissioner.

#### SCHEDULE A.

1. Name of toll-gate or bridge.
2. Situation of the gate.
3. Whether toll is to be levied on through traffic, incoming traffic, or outgoing traffic.
4. Traffic specially excepted from payment of toll on account of the peculiar situation of the toll-gate or the special requirements to the people near the toll-gate.
5. Amount of deposit required.
6. Place of sale.
7. Date of sale.
8. Officer conducting the sale.
9. Officer confirming the sale.
10. Remarks.

#### SCHEDULE B.

Details of traffic.

Date.

*G. O. No. R. 2296-307—L. R. 205-22-2, dated 20th November 1922  
and G. O. No. R. 2887-96—L. R. 197-23-2, dated 21st December 1923.*

*N.B.—The directions contained in paragraph 7 of the G. O. dated 20th November 1922, should not be applied to sales for arrears of Land Revenue.*

*G. O. No. R. 4158-68—L<sub>2</sub> R, 205-22-5, dated 15th March 1924.*

### Chapter XIII.

#### PROCEDURE OF REVENUE OFFICER.

##### 1. RECONCILIATION OF THE DISCREPANCY IN THE AREA IRRIGABLE UNDER THE CHANNELS.

(PARAGRAPH 344.)

The discrepancies between the estimates of the Public Works Department and the statements of the Revenue Department regarding the area irrigable under the several channels of the Krishnarajasagara and the differences in the amounts of contribution should be investigated by the two Executive Engineers and the Special Land Acquisition Officer and the correct particulars as to the irrigable area and the contribution leviable should be arrived at.

2. A detailed Demand, Collection and Balance Statement should be submitted every quarter by the Special Land Acquisition Officer to the Revenue Commissioner through the Deputy Commissioner, Mysore District.

3. The Revenue Commissioner should review the statement and send a copy of the review to Government.

*R. 4271-74—L. R. 12-24-5, dated 22nd January 1925.*



## Chapter XVI.

### INAMS.

#### 1. DEMARCATION OF DEVADAYA AND BRAHMADAYA INAM LANDS.

(NEW PARA AFTER PARAGRAPH 276.)

Demarcation of mixed Devadaya and Brahmadaaya lands into separate survey numbers may be made, without consideration of the area of the survey numbers thus formed, in cases in which parties are agreed as to the areas in their enjoyments, and execute mutchalikas that they will abide by the demarcation made.

*R. 5368-77—L. R. 261-22-145, dated 28th April 1924.*

#### 2. REDUCTION OF JODI AND KAYAMGUTTA.

(PARAGRAPH 299.)

¶ The Superintendent, Revenue Survey and Inam settlements, is the proper authority to order the reduction of the Jodi and Kayamgutta in cases where the combined Jodi and Quit-rent of any Inam is greater than the full assessment. But all applications for such reduction of Jodi or Kayamgutta should pass through the Deputy Commissioner.

*No. R. 6335-44—L. R. 235-25-4, dated 30th June 1926.*

**Chapter XVII.**  
**CESSES AND TAXES.**

1. LOCAL CESS.

(PARAGRAPH 319.)

Local Cess is leviable on the "recorded" value which means the amount at which the inam has been valued for purposes of the Inam Settlement. If a Resettlement of the village is made, it is not one made for purposes of Inam Settlement, but purely for the convenience of the Inamdar and at his request.

There can be but one valuation made at the original settlement. The view that the valuation so fixed is liable to change at subsequent settlements is incorrect, the purposes for which they are made being entirely different.

*R. 1040-9—L. R. 82-23-2, dated 6th September 1923.*

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## 2. IRRIGATION CESS FUND BUDGETS.

(PARAGRAPH 328.)

The following rules are laid down for the preparation of the Irrigation Cess Fund Budgets :—

(i) The procedure prescribed for the preparation and submission of the District Budgets in the Government Order of 24th September 1908 and 12th September 1914, as explained in the Government Order of 27th February 1925, should be strictly followed.

(ii) The consolidated Irrigation Cess Fund Budget should be submitted to Government by the Revenue Commissioner, before the 31st March preceding the year for which it relates, so that Government may be able to know what exactly is the sum that is required to be provided in the State Public Works Budget as grant-in-aid to Irrigation Cess Fund Works.

(iii) The Revenue Commissioner will be the Chief Controlling Officer responsible for the proper administration of the funds. It shall be the duty of the Revenue Commissioner to watch the progress of expenditure from month to month, and if he finds that, owing to any unforeseen causes, the expenditure is likely to exceed the provision in the Irrigation Cess Fund Budget, he should, in consultation with the Chief Engineer, take prompt steps to regularise it by obtaining Government sanction for an additional grant to the Cess Budget as well as to the State Budget under Irrigation Works charged to Revenue.

(iv) The Chief Engineer will be responsible for the execution of works and for working out the allotment according to the programme fixed. He should send a quarterly progress statement to the Revenue Commissioner for information.

(v) The budget estimates that are submitted to Government should hereafter be accompanied by the detailed programme of works proposed to be carried out during the year with the estimated cost.

(vi) The triennial programme of works prescribed in the Government Order of 12th September 1914, should be invariably prepared by the Amildars, and scrutinised by the Deputy Commissioner, in consultation with the Executive Engineer of the District, and should form the basis for the preparation of the annual budget, every triennial programme being prepared a year in advance of the triennium.

(vii) The expenditure for each district should never be allowed to exceed the limit prescribed for the districts.

(viii) The expenditure proposed in the consolidated Budget Estimates should not exceed the year's revenue except as provided for in paragraph 5 *supra*.

(ix) The Krishnarajasagara should be treated as a separate unit. The cess collected on the lands commanded by the

channels under it should be credited to Krishnarajasagara Works and not to the Mysore District, and the excess of expenditure if any, over the receipts of this unit will be met from the General Irrigation Cess Fund.

(x) The Revenue Commissioner should submit for the information of Government half-yearly statements regarding the progress of the works and expenditure relating to the Irrigation Cess Budget.

(xi) He should also submit a brief report annually on the administration of the Irrigation Cess Fund.

*No. R. 3342-53—L. R. 302-25-2, dated 6th January 1926*

The cess collected on the lands irrigated by the Krishnarajasagara Reservoir and also by the marginally noted channels should be credited to Krishnarajasagara Works.

Chamaraja Right Bank  
Channel.  
Mandagere Extension.  
Hemagiri Extension.

*G. O. No. R. 5620-30—L. R. 302-25-6, dated 10th May 1926.*

### 3. SUPARI CESS.

(PARAGRAPH 330.)

The Supari Cess will be abolished with effect from the official year 1923-24.

(2) The amount at the credit of the Supari Cess Fund will be invested and all expenditure towards supari investigations debited to the interest realised on the fund.

*G. O. No. L. 7989-8019—A. & E. 121-22-4, dated 12th June 1923.*

## CHAPTER XVIII.

### REVENUE ACCOUNTS AND JAMABANDI.

#### 1. DEMAND, COLLECTION AND BALANCE RETURNS.

(PARAGRAPH 343.)

The Deputy Commissioners of Districts need not submit to Government direct the monthly abstract statement of the Land Revenue Collection and Balance Returns.

*R. 314-22—L. R. 19-20-93, dated 16th July 1921.*

The returns must be submitted punctually hereafter. The Revenue Commissioner may issue Telegraphic reminders in cases of delay and recover the cost from the District Sheristedars of the districts concerned in future.

*G. O. No. R. 2814-23—L. R. 20-22-9, dated Bangalore, 18th December 1922.*

#### 2. REVISED IRSAL PATTI FORM.

(PARAGRAPH 343.)

Prescribes a Revised Irsal Patti Form and issues instructions for removing the discrepancies between the Demand-Collection and Balance Returns under Land Revenue as furnished by the Revenue Commissioner and the Comptroller.

*R. 1230-41—L. R. 51-22-32, dated 9th August 1924.*

#### 3. CORRECT MAINTENANCE OF DEMAND, COLLECTION AND BALANCE STATEMENTS OF LAND REVENUE.

(PARAGRAPH 343.)

Issues further instructions for the correct maintenance of Demand, Collection and Balance Statements of Land Revenue.

*R. 2847-57—L. R. 81-24-3, dated 7th November 1924.*

#### 4. CREDITING OF LAND REVENUE OF ONE TALUK TO ANOTHER.

(PARAGRAPH 343.)

1. Land Revenue belonging to one taluk but paid to the Treasury of another in the same district should be credited to the final head in the accounts of the latter.

2. With a view to facilitate these collections being separated from the rest of those pertaining to the taluk and sorted for transmission promptly to the taluks concerned, Government direct the use of a coloured chellan form easily distinguishable from the ordinary chellan.

*R. 4224-35—L. R. 20-25-33, dated 20th February 1926.*

### 5. REVISION OF THE LAND REVENUE ACCOUNTS, FORMS AND RETURNS.

(PARAGRAPH 343).

Modifies the Irsal Patti form further and orders the revision of the Land Revenue Accounts, Forms and Returns in conformity with the revised Irsal Patti.

*R. 7559-70—L. R. 20-24-77, dated 27th June 1925.*

### 6. BUDGET ESTIMATES UNDER LAND REVENUE.

(PARAGRAPH 343.)

4. The following instructions supplementary to the Standing Orders regarding the preparation of Budget Estimates, given in the Mysore Account Code are accordingly issued, for guidance of all Revenue Officers :—

(a) The Demand, Collection and Balance figures of the Account Year should be based on the final administration accounts of the year, the collection as per departmental accounts being verified and reconciled with the Treasury figures. Explanation for variation between the two sets of figures should be furnished.

(b) The demand for the Revised estimate should be based on the figures as settled at the Huzur Jamabandi, with such increases or decreases as can be anticipated to accrue during the rest of the year, on the basis of past experience and the latest information available. As the Jamabandi should, according to Standing Orders, have been completed by the time the estimates are expected to be prepared, the Jamabandi Register prescribed in Appendix to Government Order No. R. 3095-3106—L. R. 265-25-2, dated 18th December 1925, will furnish the necessary information for the tabulation of the demand. In the absence, in special cases, of the Huzur Jamabandi Settlement the actual demand under the recurring items for the latest Account Year should be adopted, with such alterations as are necessary due to additional demands booked and resettlements sanctioned or other causes. The progressive figures under demand in the revised Demand, Collection and Balance Statement serve a valuable guide in this connection. The average may be taken as a guide in respect of casual items under Land Revenue Miscellaneous.

(c) The demand under Land Revenue for the Budget may be framed on the basis of the revised, with such alterations as are necessary, with reference to the information available at budget time.

(d) As regards the statement of collections, the figures of the account year should agree and be reconciled with those of the Treasury. For the revised and budget, the estimate should be framed on the standard of 95 per cent in respect of current demand and at least 75 per cent in respect of arrears, making allowance for factors affecting better or worse collection.

(e) The estimates of writes off and irrecoverable items should be based on the Remission Register and other information available in the Taluk and District Offices.

(f) The opening and closing balances of the account year, which latter should be the opening balance of the Revised should agree with the totals of the Kulwar Baki, maintained villagewar and a certificate to that effect should be furnished by each Amildar while submitting his estimate.

(g) Printed forms of Appendix A should be supplied to all Amildars and they should be required to submit the estimates in these forms before the 20th February, together with reasons in brief in the Remarks Column for wide variations between the actual figures and the estimates, Revised or Budget. These estimates should be scrutinised in the District Office and consolidated figures for the district should be sent to the Revenue Commissioner before the 5th March. The Revenue Commissioner is requested to examine the district estimates and to send the consolidated Demand, Collection and Balance Statement to be published as Appendix A, together with his estimate of Land Revenue receipts in the form required for budget purposes, on or before 15th March to the Comptroller, a copy being sent to the Revenue Secretary, with such explanatory remarks as are required in each case.

*G. O. No. R. 3197-3207--L. R. 309-25-1, dated 24th December 1925.*

**APPENDIX A.—Statement showing the Demand, Collection and Balance under I—Land Revenue, exclusive of Rent on Toddy Trees and Fees for Revenue Survey Records.**

	Budget Estimate, 1926-27	Revised Estimate, 1925-26	Budget Estimate, 1925-26	Accounts 1924-25	Remarks
—	Rs.	Rs.	Rs.	Rs.	
<b>GROSS DEMAND.</b>					
I. Assessment on lands (including permanent water-rate) ...					
II. Quit-rent of Minor Inams, Jodi in Inam villages, Gutta on Kayamgutta villages ...					
III. Miscellaneous—					
(i) Sale proceeds of Government lands ...					
(ii) Pasture lands ...					
(iii) Amarayi ...					
(iv) Temporary assessment on lands (including tank-beds) ...					
(v) Temporary water-rate ...					
(vi) Fines on Takrar Takhtas, including assessment on account of unauthorised cultivation.					
(vii) Amount left out in last year's Jamabandy ...					
(viii) Notice fees, Istihar fees, Jafli fees, etc.					
(ix) Excess collection ...					
(x) Other items (including Seb contract, rent on salt pans, tax on lime-hills, royalty on bricks, stones, etc., kumri handayam, ground rent and sale proceeds of dead trees)					
Total Item III ...					
IV. Total Gross Demand, Items I to III ...					
V. Deduct—Remissions under the Rules ...					
VI. Net Demand ...					
VII. Total Demand including the Opening Balance ...					
• VIII. Actual or Estimated Collections—					
1. Assessment on lands...					
2. Quit-rent of Minor Inam villages including Kayamgutta ...					
3. Miscellaneous ...					
Total Item VIII ...					
IX. Add—Irrecoverable arrears written off ...					
X. Total amounts estimated or collected including amounts written off out of demand ...					
XI. Percentage of Item X to Item VII ...					
XII. Balance outstanding at the end of the year (Item VII minus Item X) ...					



7. RECEIPT FORM.

The Receipt Form to be granted to the payers of Land Revenue is revised as follows :—  
(Paragraph 348.)

ಮೈಸೂರು ಸರ್ಕಾರದ ರೆವಿನ್ಯೂ ಇಲಾಖೆ.  
ಜಮೀನು ಕಂದಾಯ ವ್ಯಗರ ಪಾವತಿ ಮಾಡಿದ ಬಗ್ಗೆ ಕೊಡಲ್ಪಟ್ಟ ರಶೀದಿ.

ಮೈಸೂರು ಸರ್ಕಾರದ ರೆವಿನ್ಯೂ ಇಲಾಖೆ.  
ಜಮೀನು ಕಂದಾಯ ವ್ಯಗರ ಪಾವತಿ ಮಾಡಿದ ಬಗ್ಗೆ ಕೊಡಲ್ಪಟ್ಟ ರಶೀದಿ.

ತಾಲ್ಲೂಕು Seal. ನಂಬರು.....

ತಾಲ್ಲೂಕು Seal. - ನಂಬರು.....

1. ಗ್ರಾಮ ಮತ್ತು ಹೋಬಳಿ.....
2. ಮೊಬಲಗು (ಅಕ್ಷರದಲ್ಲಿ).....
3. ಹಣ ಪಾವತಿಯಾದ್ದು ನಮೂದಿಸಿರುವ ಖರೀದಿಪಾನು ಮತ್ತು ತಾರೀಖು.....
4. ಹಣ ಪಾವತಿ ಮಾಡಿದವರ ಹೆಸರು.....
5. ಯಾವ ಖಾತೆ ಮತ್ತು ಸರ್ವೆ ನಂಬರು ಬಗ್ಗೆ.....
6. ಸಾಲುವಾರು ಮತ್ತು ಬಾಬುವಾರು ತಪ್ಪಿಲು.....

1. ಗ್ರಾಮ ಮತ್ತು ಹೋಬಳಿ.....
2. ಮೊಬಲಗು (ಅಕ್ಷರದಲ್ಲಿ).....
3. ಹಣ ಪಾವತಿಯಾದ್ದು ನಮೂದಿಸಿರುವ ಖರೀದಿಪಾನು ಮತ್ತು ತಾರೀಖು.....
4. ಹಣ ಪಾವತಿ ಮಾಡಿದವರ ಹೆಸರು.....
5. ಯಾವ ಖಾತೆ ಮತ್ತು ಸರ್ವೆ ನಂಬರು ಬಗ್ಗೆ.....
6. ಸಾಲುವಾರು ಮತ್ತು ಬಾಬುವಾರು ತಪ್ಪಿಲು.....

೪೪

ತಾರೀಖು ಶ್ಯಾನುಭೋಗರ ರುಜು ಪಟ್ಟೀಲರ ರುಜು.

ತಾರೀಖು ಶ್ಯಾನುಭೋಗರ ರುಜು ಪಟ್ಟೀಲರ ರುಜು.

ಈ ಘರಮಿನಲ್ಲಿಲ್ಲದ ರಶೀದಿಯನ್ನು ಅಂಗೀಕರಿಸಲಾಗದು.

\* ಹಣ ಪಾವತಿ ಮಾಡುವವರು ಇಂಥಹ ನಂಬರಿಗೆ ಎಂದು ನಮೂದು ಮಾಡಿ

ದಲ್ಲಿ ಅದನ್ನು ಈ ಸ್ಥಳದಲ್ಲಿ ಹಿರಿಯಬೀಕು.

(ಹಿಂಭಾಗ ನೋಡಿ)

## ಸೂಚನೆಗಳು.

1. ಕಾವಾಯ ದ್ವೈರಗಳನ್ನು ಕೊಡತಕ್ಕವರಿಗೆ ತಮ್ಮ ಖಾತೆಯನ್ನು ಮೊದಲು  
ಬಿಡುಬಿಡು.
2. ಪ್ರತಿಸುಪನಾ ಪಾದತಿ ಮೂಡಿದಾಗಲೂ ಪಟ್ಟಿಯಲ್ಲಿಯೇ ರೇಖೆಯನ್ನು ಕೊಡ  
ಬೇಕು. ಹಾಗೆ ಪಟ್ಟಿ ಪಾಪವ್ಯಾಪರದಿಂದ ದೇರೆ ದೇರೆ ಅಂತಹ ರೇಖೆಯನ್ನು  
ಕೊಡಬೇಕು.
3. ಎರಡು ಅಥವಾ ಹೆಚ್ಚಿಗೆ ಖಾತೆಗಳಿಗೆ ಪಾನವನ್ನು ಕೊಟ್ಟವರಲ್ಲಿಯೂ ಪ್ರತಿಖಾತೆಗೂ  
ದೇರೆ ದೇರೆ ರೇಖೆ ಕೊಡತಕ್ಕದ್ದು. ಮತ್ತೆ ಒಂದು ಖಾತೆಗಿಂತ ಅಲ್ಪರು  
ಲಕ್ಷಣ ಹೆಚ್ಚು ಪನ ಪನ ಪಾದತಿ ಮೂಡಿದಲ್ಲಿ ಪ್ರತಿಯೊಬ್ಬರಿಗೂ ಪಾದತಿ  
ಪಾನದ ಮೂಲಗಿಗೆ ದೇರೆ ದೇರೆ ರೇಖೆ ಕೊಡತಕ್ಕದ್ದು.
4. ಆದ್ಯವಿಧದಲ್ಲಿ ದೇರೆಲ ಕ್ರಾನುಳೋಗರು ರೇಖೆ ಪಡೆಯತಕ್ಕವರ ರುಪಾವನ್ನು  
ಸ್ಥಳ ಪ್ರತಿಸುಪನಾಗರದ ಪಡೆಯಬಹುದು.
5. ರೇಖೆಯನ್ನು ಕೊಟ್ಟವರೇ ಪಟ್ಟಿ ಪಾಪವಾಗಾದಾಗ ಪಾನ ಪಾವತಿಯಾದ ಸಂಗ  
ತಿಯನ್ನು ಸವರೇ ಪಟ್ಟಿಯಲ್ಲಿ ಖರೆಯತಕ್ಕದ್ದು. ಅಲ್ಲದೆ ದೇರೆ ರೇಖೆ ಕೊಟ್ಟ  
ವಯವರು ರೇಖೆಯ ನಂಬರನ್ನು ಸಮೂದಿನತಕ್ಕದ್ದು.

## 8. LAND REVENUE VILLAGE ACCOUNT FORMS AND RETURNS.

(PARAGRAPH 349.)

(1) Revises the Land Revenue village Account Forms and Returns in conformity with the revised Irsal Patti and Revenue Accounts in Taluk Offices.

(2) The Revenue Commissioner is requested to incorporate necessary instructions in the Village and Taluk Manuals for the guidance of the Taluk and Village Officials.

R. 3095-3106—L. R. 265-25-2 dated 18th December 1925.

## 9. JAMABANDI.

(PARAGRAPH 352.)

Further instructions for conducting Jamabandi.—

1. The object of the Jamabandi is to overhaul the village accounts giving the Shanbhogs an opportunity before the close of the year to rectify omissions and defects and reconcile discrepancies. This necessitates a careful scrutiny of all accounts by the Jamabandi Officers.

2. The next most important duty of the Jamabandi Officers is to fix correctly the demand of the villages under all the heads of revenue after proper scrutiny of the accounts relating to them.

3. They should also dispose of all takarars pending, review the disposal of darkhasts, check the efficiency of village officers and attend to other important matters.

4. The following are some of the omissions and irregularities noticed in the Jamabandi reports received by Government.—

(a) Non-maintenance of the prescribed accounts in respect of Inam villages.

(b) A large number of absentee village officers.

(c) Omission of enquiry and failure to take necessary action regarding service inams unauthorisedly alienated.

(d) Omission to inspect boundary marks according to rules and to adopt measures to have them repaired.

(e) Omission to note the condition of avenue trees and to take steps for their proper maintenance.

(f) Frequent appointment of Gumastas for Pateli duties, even in cases where such a course is not necessary.

(g) Non-disposal of all takarar cases brought up.

(h) Omission to give information about inspection of Chowthayi tanks.

(i) Non-reconciliation of village accounts such as Khetwar, etc., with akarbands.

(j) Delay in disposal of darkhasts.

(1) Failure to hold Pahani inspections.

(2) Omissions to insist on proper maintenance of village accounts specially pahani goshwar and its enclosures.

5. Jamabandi Officers should take personal interest in the work and not treat it as a mere routine. The efficient administration of a Revenue Officer's charge will depend on his intimate knowledge of the details relating to the demand, the correctness of the work done by the village Shambhogs and Patels and the condition of the taluk as a whole. While the procedure should not be long and wearisome, the Jamabandi time should be regarded as the time for the settlement of all local grievances and wants on the spot as far as it lies within the power of the Jamabandi Officers.

*R. 325-33—L. R. 154-23-40 dated 13th February 1924.*

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## Chapter XIX

### IRRIGATION.

#### 1. TANK MAINTENANCE RULES.

(PARAGRAPH 360.)

States that the responsibility for the efficient maintenance of restored tanks will continue to vest in the Revenue Department and issues the following instructions in the matter of enforcing the Tank Maintenance Rules :—

(1) All diaries and journals of the various grades of officers should include particulars regarding the condition of restored tanks in their respective jurisdictions and the number inspected by them.

(2) The Revenue Commissioner is requested to take necessary action to see that this direction is properly carried out. Amildars should carry out the inspections of tanks in October and April every year and they should carry out the annual maintenance of all restored tanks requiring repairs after giving due notice to the persons responsible.

*No. R. 3713-22—L. R. 291-23-1, dated 9th February 1924.*

NOTE.—(after Rule 13) The above Rules for the Maintenance of Tanks apply to the maintenance of tanks in Inam villages also.

*G. O. No. R. 28-48—L. R. 482-17-42, dated 2nd July 1925.*

*G. O. No. R. 1827-36—L. R. 64-25-4, dated 20th October 1925.*

#### 2. MINOR TANKS RESTORATION SCHEME.

(PARAGRAPH 368.)

The appended revised form should be adopted by Deputy Commissioners for the submission of their yearly and half-yearly reports on the working of the Minor Tanks Restoration Scheme to the Revenue Commissioner.

*R. 951-9—L. R. 11-21-3, dated 16th August 1921.*

Statement showing the progress made in the Restoration of Minor Tanks during the year and half-year ending.

District and Taluk	Total number of unrestored tanks as per list referred to in Rule 1 of the Minor Tanks Restoration Rules.	Number of tanks decided to be abandoned as unfit for restoration	Balance to be restored	Number of tanks restored from the commencement of the scheme, i.e., since December 1914 till the end of the previous half-year, year	Number of incomplete works at the end of the previous half-year—year	Number of new tanks selected for restoration during the half-year—year	Number of new tank restoration works of column 7 sanctioned and taken up for execution during the half-year—year	Number of tanks completely restored during the half-year—year		
								Out of those shown in column 8	Out of those shown in column 9	Total
1	2	3	4	5	6	7	8	9	10	11
District and Taluk	Incomplete works in progress at the end of half-year—year	Allotment for the year	Actual outlay of work during the half-year—year, i.e., amount for which cheques were issued				Percentage of establishment to expenditure	Number of tanks in respect of which contribution was recovered during the half-year—year	Amount of contribution received during the half-year—year	Remarks
	12	13	On incomplete works shown in column 6	On new works shown in column 7	Total	17	18	19	20	21

### 3. RECOVERY OF RAIYATS' CONTRIBUTION IN RESPECT OF MINOR TANKS.

(1) All works in progress should be governed by the provisions of the new Regulation XV of 1923 and no excess contribution need be recovered on account of revision of estimates.

(2) Every case of revision must be submitted to Government for approval.

(3) The Public Works Department should proceed with all such works whether contribution has been recovered or not, but in the latter case, care should be taken to see that the mutchalikas are in proper form so that there may be no difficulty in recovering the raiyats' share of the expenditure.

*No. R. 2790-3—L. R. 15-23-8, dated 14th December 1923.*

### 4. PROCEDURE FOR THE RECOVERY OF CONTRIBUTIONS.

The following procedure for the recovery of contributions and the accounting therefor is laid down:—

(1) A register of Minor Tanks under Restoration, showing the outlay, month by month under State Fund and Raiyats' share in the proportion of 33:1 should be maintained in the Office of the Executive Engineer. When a work is completed, the Executive Engineer must send his completion report for counter-signature by the Amildar, to the Deputy Commissioner with a Pass Book for the work showing the total outly, the Governments' share and the raiyats' share to be recovered.

(2) On receipt of the Pass Book, the Deputy Commissioner should determine the actual amount recoverable from the raiyats with reference to the principles laid down in the Regulation, and in consultation with the Comptroller take action for transferring, from the advance account, the amount, which, having regard to the actual cost and the provisions of the Regulation, is not recoverable from the raiyats.

(3) After action on the above lines is taken, the Deputy Commissioner should forward the Pass Book to the Amildar for the recovery of the amount due from the raiyats. The Amildar should after getting the *Hanchigepatti* prepared, hand over the Book to the shanbhog through whose accounts the recoveries of the advance pass. The shanbhog should produce it in the Treasury along with every remittance credited towards the advance and get the entries of the remittances made in the book by the Treasury. (The Comptroller will prescribe a suitable form for the Pass Book at an early date in consultation with the Revenue Commissioner so that the procedure may be brought into force from 1st July 1925.)

(4) A ledger account for each work showing the recoverable amount as settled under the procedure stated above and the sums realised against it should be kept in the Taluk and District Offices concerned.

(5) In the Office of the Comptroller, a ledger account, not by works, but by taluks should be kept, and each month, a *Plus* and *Minus* memo being submitted to him by each Taluk Office through the District Office, working from balance to balance. The Comptroller should verify these figures with the postings made into his ledger from the Treasury accounts and adjustments, and take necessary action to reconcile his ledger with those kept in the Taluk and District Offices.

NOTE.—The new procedure may be adopted in the case of the works undertaken previous to the new Regulation also, the Executive Engineers forwarding to the Deputy Commissioners of Districts a Pass Book in respect of each such work, recording in it the advances made and the amount to be recovered on 1st July 1925.

No. B. 6024-34—L.R. 451-23-2, dated 6th April 1925.

## 5. TANK PANCHAYETS.

(PARAGRAPH 370.)

Deputy Commissioners and Sub-Division Officers should take opportunity during their tours to explain to the raiyats the advantages accruing to them by the constitution of Panchayets and see that better progress is achieved.

No. R. 2631-40—L. R. 14-21-6, dated 28th November 1921.

## 6. SAGUVALI KATTES.

(PARAGRAPH 376.)

Saguvali kattes not being intended for purposes of irrigation, any utilisation for such purposes of the water stored in them will render the katte liable to be summarily removed.

No. B. 3942-51—L. R. 465-17-13, dated 13th February 1922.

## 7. ANES.

(PARAGRAPH 377.)

A register showing the existing anes and those newly constructed with the permission of the Deputy Commissioner, should be maintained in each taluk. A copy of the register should be kept in the District Office also. The existence of anes and the authority under which they are put up should be noted in the Village Khetwar against the survey number concerned.

No. B. 3942-51—L. R. 465-17-13, dated 13th February 1922.



## Chapter XX.

### LOANS.

1. APPLICATIONS FOR LOANS SHOULD BE TREATED AS URGENT.

(PARAGRAPH 398.)

Revenue officers should treat applications for loans as urgent and go through the prescribed formalities with as much expedition as possible.

*No. R. 5773-81—L. R. 261-22-146, dated 12th May 1924.*

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## Chapter XXI.

### LAND ACQUISITION.

#### 1. ACQUISITION OF LANDS FOR VILLAGE SITES.

1. All questions relating to the acquisition of lands for house sites, etc., in villages should be left to the decision of the District Boards and the Village Panchayets concerned, the cost of acquisition in such cases being met from the funds of Taluk Boards or Village Panchayets.

2. The sale proceeds of the sites laid out and also any contributions paid in advance by intending house builders should be credited to the funds of the District Board or the Village Panchayet concerned.

*N.B.*—But the above rules will not be made applicable to the acquisition of lands, in respect of which awards had been passed prior to the date of the Government Order of 19th August 1922. The cost of acquisitions in such cases will, as hitherto, be met in the first instance from the Land Revenue Budget and the entire sale proceeds of sites and contributions, if any, already paid in respect of them will be credited to the special head out of which the cost of acquisition is met to enable the recoupment of advance, the excess realisations being credited to the Land Revenue Miscellaneous.

*No. R. 1106-24—L. R. 85-22-1, dated 19th August 1922.*

*No. R. 5583-600—L. R. 85-22-3, dated 11th June 1923.*

#### 2 ACQUISITION OF HOUSES BELONGING TO PANCHAMAS.

It has come to the notice of Government that when houses belonging to Panchamas are required, sufficient arrangements are not made to provide facilities to enable the persons affected to build houses elsewhere. With a view to prevent inconvenience to this poor class of people in future, the following instructions are issued to all officers concerned.

(1) Heads of Departments, Presidents of District Boards and Municipalities on whose behalf such houses are acquired, should, before sending up proposals for acquisition, see that a suitable site not less in extent than that acquired and approved by the District Medical Officer and with facilities for drinking water is selected so that the persons affected may be able to construct new houses without any delay.

(2) The acquired houses should not be demolished within six months after payment of compensation in order to enable them to put up new houses before abandoning their old ones.

(3) In cases in which the Deputy Commissioner thinks it necessary the Panchamas may also be permitted to remove timber in quantities to be fixed by him from District Forests or from the Amrut Mahal Kavals on payment of half the usual seigniorage.

*G. O. No. R. 1389-455—L. R. 21-23-50, dated Bangalore 20th August 1924.*

**Chapter XXII.****MANAGEMENT OF INAM VILLAGES.****ANNUAL D. C. B. STATEMENTS OF INAM VILLAGES  
UNDER GOVERNMENT MANAGEMENT.**

(PARAGRAPH 431.)

(i) A fresh column as No. 2 will be opened in this statement to show the names of Inamdars.

(ii) All the estates belonging to each inamdar whether situated in one taluk or different taluks should be mentioned together in the column (No. 3) provided for mentioning the names of villages or estates.

(iii) The revised statement as approved by Government is appended hereto (over leaf).

*No. R. 2557-65—L. R. 101-24-10, dated 6th October 1924.*

STATEMENT NO. II.

Serial No. as in No. I	Name of Inamdar	Name of village or estate	Arrears at the commencement of the year	Demand during the year under all heads	Collection during the year			Remission	Balance at the end of the year				Total	Remarks
					By village staff	Revenue processes	Civil Suit		In respect of the year of report	For preceding year	Over two years old	Time barred		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

## 2. INSTRUCTIONS FOR MANAGEMENT OF INAM VILLAGES.

Instructions for the strict guidance of officers entrusted with the management of Inam Villages.

(PARAGRAPH 431.)

(i) The Jāmabandi of Inam Villages under Government management should be settled with the same care as that of Government villages.

(ii) Steps should be taken to ensure that coercive measures to recover arrears are promptly and regularly taken.

(iii) Deputy Commissioners should personally investigate if the arrangements made for maintaining village accounts and attending to collections, are satisfactory. Full complement of village officers should be maintained, according to the usage of each village and undesirable officers removed.

(iv) The restoration to Inamdars of the villages, the loans or arrears on which have been adjusted, should be expedited.

*No. R. 597-606—L. R. 52-22-22, dated 25th July 1924.*

## LOAN CLERKS.

(PARAGRAPH 451.)

3. The services of loan clerks deputed to work in connection with the maintenance of accounts, etc., of encumbered Inam Villages and estates under Government management will be treated as duly qualifying for pension, subject to pensionary contributions being debited to the income of the estates concerned.

*No. R. 4401-2—L. R. 223-21-4, dated 2nd March 1922.*

## Chapter XXIII.

### RURAL DEVELOPMENT.

#### 1. SEIGNIORAGE ON MUTHAGA LEAVES.

(PARAGRAPH 440.)

1. The levying of fee on Muthaga leaves is abolished.
2. The right to collect and remove tupra leaves will be leased out talukwar annually, power being reserved at the same time for the Forest Department to issue licenses to individual persons also for the removal of the leaves.

*No. I. C. 2320-9—Ft. 95-22-2, dated 14th October 1922.*

*No. I. C. 1059-68—Ft. 26-23-6, dated 31st August 1923.*

## Chapter XXIV.

### MISCELLANEOUS.

#### 1. GRANT OF UNAUTHENTICATED COPIES.

(PARAGRAPH 477.)

The rules now in force permit of unauthenticated copies being furnished to parties applying for them. As it has been represented that this rule has some times been violated in practice, the Revenue Commissioner is requested to issue necessary instructions to the Deputy Commissioners that unauthenticated copies may be granted when they are applied for.

*No. R. 2919-27—L. R. 198-23-37, dated 26th December 1923.*

#### 2. REPORTS, REGISTERS AND RETURNS IN DISTRICT OFFICES.

Passes orders in the matter of reduction, standardization and simplification of reports, registers and returns in District Offices.

The Revenue Commissioner will issue the necessary amendment slips to the District Office Manual and arrange with the Superintendent of the Government Printing to have the standard forms printed and supplied to the Deputy Commissioners on indents at an early date.

*No. R. 6900-12—L. R. 395-24-1, dated 20th May 1925.*

#### 3. SIMPLIFIED SYSTEM OF OFFICE PROCEDURE.

With a view to minimise scriptory work in office correspondence, the simplified system of office procedure was introduced in the Hassan and Bangalore Districts with effect from 1st January 1925 and 1st March 1925, respectively, as a tentative measure and the Revenue Commissioner was requested to report on the working of this system.

*G. O. No. R. 2880-9—L. R. 111-23-6, dated 10th November 1924.*

*G. O. No. R. 4871-82—L. R. 111-23-7, dated 12th July 1925.*

2. As a result of the inspections made by the Revenue Commissioner, he recommended that the new system of office procedure may be introduced into all the Revenue Offices. Government accordingly direct the introduction of the simplified

system of office procedure in all departments in the Offices of the Deputy Commissioners and Assistant Commissioners from 1st July 1926. The system tentatively sanctioned in the Hassan District and Sub-Divisional Offices and in the Bangalore District Office till the end of December 1925 will continue. Government also approve of the Revenue Commissioner's suggestions for slightly modifying the registers under the new system.

*G. O. No. R. 4199-220—L. R. 24-25-16, dated 19th February 1926.*

#### 4. ACCIDENTAL FIRES.

(PARAGRAPH 450.)

Sub-Division Officers and Deputy Commissioners are empowered to grant building materials to sufferers from accidental fires to the extent of Rs. 50 and Rs. 75, respectively, in each case.

*No. R. 2888-97—R. M. 16-25-3, dated 5th December 1925.*

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## Chapter XXVI.

### REPORT AND RETURNS.

#### 1. SPECIAL REPORTS OF RAINFALL.

The Deputy Commissioners of the Kolar, Tumkur, Shimoga and Kadur Districts should send urgent telegrams to the Meteorological Office at Simla to the address "Weather, Simla," whenever a heavy rainfall of five inches and over is recorded at their district headquarter stations.

The cost of such telegrams will be met out of their contingent grant.

No. E. 2085-95—R. M. 13-21-2, dated 25th October 1921.

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