



**Government of Bengal**

**Board of Revenue**

**The Bengal Tauzi Manual, 1940**

**Containing rules for the collection of and  
accounting for land revenue and cesses  
in Bengal**

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## PREFACE.

**Member-in-charge: E. N. Blandy, Esq., C.S.I., C.I.E., I.C.S.**

1. The Manual was last revised in 1918. Since then, numerous orders of the Board modifying several rules have necessitated changes in the Manual too numerous to remain as correction slips. Opportunity has also been taken to incorporate in the relevant rules the orders issued by Government from time to time.

2. Rules for the assignment or alienation of land revenue have been omitted from Chapter XV as the Provincial Government have declared that no Crown lands will be sold or leased out for anything below the full market value.

3. In accordance with the Government of India (Adaptation of Indian Laws) Order, 1937, necessary corrections have been made in the body of the rules.

4. All errors and omissions should be brought to the notice of the Board.

5. The Manual is to be cited as the Bengal Tauzi Manual, 1940.

P. R. DAS GUPTA,  
*Secretary.*

BOARD OF REVENUE, BENGAL.

*The 29th August 1940.*

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# The Bengal Tauzi Manual.

## CHAPTER I.—Introductory.

The Tauzi Manual comprises instructions for the guidance of the establishment engaged in collecting and keeping the accounts of the Land Revenue and Road and Public Works cess demands. **Scope.**

2. The collection of arrears of land revenue and cesses will be carried out by the Arrear Collection Department (of which the Certificate Department is a branch) which will be under the charge of the Deputy Collector in charge of the Certificate Department. The rules for the collection of arrears of revenue will be found on pages 258 *et seq.*, Bengal Sale Law Manual, 1940, and in Chapter XII (a), page 50, Bengal Tauzi Manual, 1940. The rules for the collection of arrears of cesses will be found in the Bengal Certificate Manual, 1936, and in Chapter XII (b), page 51, Bengal Tauzi Manual, 1940. **Collection of arrears.**

3. The words "other cess demands" as used in this Manual relate to cesses not entered in the land revenue tauzi roll and include:— **Other cess demands.**

- (a) Cesses due from revenue-free properties, included in Cess Register I.
- (b) Cesses due from lands held without payment of rent and paying cess direct to the Collector under section 71 of the Cess Act, IX (B.C.) of 1880 (Cess Register II).
- (c) Cesses due from *chaukidari chakran* lands payable direct to the Collector (Cess Register III).
- (d) Cesses due from immovable property (mines, railways, etc.) under Part II, Chapter V of the Cess Act, IX (B.C.) of 1880 (Cess Register IV).

4. The word "kist" is used in this Manual with three different but cognate meanings (a) an instalment of revenue which is the meaning assigned to it in section 2 of Act XI of 1859, (b) the whole group of instalments which have the same latest date of payment and (c) the period ending with latest date of payment fixed under section 3 of Act XI of 1859 within which any instalment of revenue and arrears of that instalment must be paid. **Meaning of "kist" and "kist day."**

Thus, in the form of the Tauzi Roll "kist" refers to the instalment of revenue, while in rule 37 the balance at the end of the "kist" means the amount of arrear of revenue unpaid on the latest date of payment and in rule 137 the return for each "kist" means the return for the group of estates each having the same latest date of payment. The expression "kist days" as used in this Manual means the latest days of payment as fixed by the Board for the payment of arrears of revenue. The kist is also described by the month in which the latest date of payment falls.

The word "kist" in this Manual applies only to estates which are permanently-settled or leased for periods.

**Latest days for payment of arrears of revenue.**

5. (a) Under section 3, Act XI of 1859, the Board of Revenue has determined that, until otherwise notified, the dates laid down in the Sale Law Manual, 1940 (Section I, Part III), shall be the latest days for the payment of all arrears of revenue and all demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, in default of which payment the estates in arrear, except as provided for in the Act, will be sold by public auction to the highest bidders.

**Latest days for payment of arrears of revenue of partitioned estates.**

(b) When new estates are formed under the Partition Act, the instalments of revenue of the original estate should be distributed proportionately between the parent and the new estates. The number of latest days for the payment of arrears of revenue of each estate must, however, follow the table in rule 1, Section I, Part III of the Sale Law Manual, 1940; thus the new estates will have one, two, three or four latest days for the payment of arrears of revenue according as they pay revenue not exceeding Rs. 10, Rs. 50, or Rs. 100 or exceeding Rs. 100. If in the case of any estate the number of latest days has been wrongly entered, necessary corrections should be made, care being taken that in making the adjustment the whole of the revenue is accounted for.

*Note.*—When effect is given to a partition subsequent to the first latest day for the payment of arrears of the original estate, it may happen that, under the operation of the above rule, a larger portion of the demand may have been paid than would have been the case if effect had been given to the partition before that day. In such cases the excess amount paid should be distributed proportionately to the revenue demand from the amounts recoverable on the next subsequent latest days for the payment of arrears of the new estates.

When the demand of the original estate for the previous kist is less than that of the total demand of the new estates for that kist, effect should be given to the partition from the beginning of the next financial year.

(c) The kists for the payment of cesses are laid down in statutory rules 110-114 of the Bengal Cess Manual, 1939. **Kist for payment of cesses.**

6. When the latest day of payment, including in the case of cess the 30 days' grace allowed by section 45 of Act IX (B.C.) of 1880 as amended by section 4 of Act XI of 1934, falls on a Sunday or holiday, being a day on which the Collector's office is authorized to be closed, the first open day after such Sunday or holiday is to be taken as the latest day. **Provision for close days.**

*Note.*—In calculating the 30 days' grace, if the latest day of payment falls on a Sunday or holiday, as described above, calculation will be made from the first open day. The first open day shall be excluded from the period of grace calculation [*vide* section 11, General Clauses Act I (B. C.) of 1899].

## CHAPTER II.—The Tauzi Roll.

7. The tauzi roll of a district is the list of the estates from which the land and police revenue of the district is collected, showing the revenue assessed upon each estate, divided into the amounts due on each latest day of payment. The number of an estate upon the roll is not necessarily the same as its number in General Register A, Part I. In its complete form the tauzi roll will show for each estate not only its revenue, but also the amount of road and Public Works cesses demandable yearly from the proprietors and the instalments with dates on which they are due. With regard to estates held directly under the Crown, the tauzi roll will only show for each such estate the amounts of land revenue and cess demandable from the tenants. Payments of malikana will not be entered separately, but will be included in and shown under the head of land revenue. **Description of the tauzi roll.**

8. The cess demand of revenue-paying estates will be entered in the tauzi roll from Cess Register I, cesses due to different districts being separately entered (*vide* rule 13). No tauzi roll will be prepared for other cess demands (*vide* rule 3). The cesses due from such properties, the instalments in which and the dates on which they are payable, are contained in Cess Registers I, II, III and IV. These registers are to be prepared by the Cess Revaluation Office and maintained by the Tauzi Department. **Entry of cess demands in tauzi roll.**

9. When a tauzi roll has to be rewritten, it should be written in English instead of in the vernacular. As, again, the work of rewriting requires great care and accuracy, it should be done by the permanent staff. The work should be put in the direct charge of the office superintendent and be carefully supervised by a **Language in which the roll is to be written.**

gazetted officer. Every second page of the new roll on which entries are made should, at the time of preparing such new roll, be legibly signed by the gazetted officer in charge as well as by the writer and comparer.

**Custody of roll.**

**10.** All the volumes of the tauzi roll and cess registers should be kept in the personal charge of the tauzi navis who will be held responsible for their maintenance. No clerk should be allowed to have access to any volume save with the permission or knowledge of that officer.

**Classification and arrangement of estates in the tauzi roll.**

**11.** Within the tauzi roll the estates should be arranged in three main classes, *viz.* :—

Part I.—Estates permanently settled.

Part II.—Estates leased for periods.

Part III.—Estates held direct by the Crown.

The estates within each class must be arranged in continuous serial order according to their tauzi numbers beginning with the lowest, regardless of the pargana or other fiscal division to which they belong.

**Police lands.**

**12.** Police revenue arises in the manner described in section 8(4) of Regulation I of 1793, from the resumption of the lands or from the resumption of the allowances which had been granted to proprietors for the performance of police duties. Where there were separate lands they have been resumed and formed into separate estates which are now entered in the Tauzi Roll under separate numbers.

Where no separate lands exist and police revenue has been assessed on the resumption of the allowance previously granted to the proprietor in adjustment of the original jama such revenue should be shown in the page adjoining the page of the Tauzi Roll where the estate is entered, the word police revenue being written in red ink at the head of the page.

**Form of tauzi roll.**

**13.** The general form of tauzi roll is given in Form 1, and the special forms prescribed for the district of Chittagong only are given in Forms 1 (i) and 1 (ii), Appendix A. The demand and instalments of cesses due to other districts must be entered separately, district by district, in red ink in the roll. In districts in which the old form of roll still exists the demand and instalments of Road and Public Works cesses should be written across each page.



Each page of the roll should be numbered, each volume in each part bearing a separate number and a separate series of page numbers of its own. The number of the volume and the tauzi numbers of estates included therein should be clearly shown on a label on the back of each volume. At the beginning of each volume of the roll there should be a certificate signed by the Deputy Collector in charge, stating in words as well as in figures the number of pages in the volume.

Blank pages for entry of new estates should be left at the end of the last volume of the roll for each class.

14. In the remarks column should be noted references to changes due to partition, amalgamation, etc., alteration of assessment, transfer to other classes or districts, deposit of securities. Entries in  
remarks column  
of the roll.

The following are illustrations of the kind of entries to be made in column 11 of the form:—

- (i) Partition Nos. 1172 to 1173 formed 16th July 1893, with effect from the 3rd kist of 1893-94, *see* pages 1281-82 of tauzi roll, Part I, and case No. 3 of 1885-86.
- (ii) Nos. 1213 to 1214 formed 5th March 1894, with effect from the first kist of 1894-95, *see* pages 1311-12 and case No. 5 of 1887-88.
- (iii) Transferred to Burdwan (T. N. 3051), *vide* Board's order No. 331T. and A., dated the 4th May 1918.

15. As the estates in the roll will not follow one another in the strict order of their serial numbers to enable it to be seen whether all the estates are on the roll, an index of the roll is to be prepared and kept. This index will be written in serial order in tables of squares, each page containing 100 squares; an automatic check is thus obtained by calculating the number of squares and comparing with the last number in the tauzi roll. In the case of estates still on the roll the tauzi number will be entered in black ink together with the part of the roll (in Roman numerals) in which they are included; in the case of estates which have been struck off the roll the entry of the tauzi number will be in red ink, accompanied by an index letter explaining the cause of disappearance; thus:—

A = amalgamation. D = diluvion. M = miscellaneous. R = redemption. T = transfer. References to orders of removal will be given in footnotes. The index will be signed by the Deputy Collector in charge, who will initial and date all subsequent alterations. A fresh index must be prepared when the roll is re-written. A specimen of the index is given in Form 2, Appendix A.

**CHAPTER III.—Changes in the roll: General.**

Alterations to which the roll is subject. —

**16.** The tauzi roll of a district is subject to alterations in the following various ways:—

*1st.*—By the removal of existing estates.

*2nd.*—By the addition of new estates.

*3rd.*—By transfer of estates to or from the rolls of other districts.

*4th.*—By the division or re-union of existing estates under the Estates Partition Act, V (B.C.) of 1897.

*5th.*—By the abatement of, or addition to; the revenue of estates during the currency of settlement.

*6th.*—By the incorporation with existing estates of assessed alluvial accretions.

*7th.*—By the alteration of the assessment upon estates on settlement or resettlement.

*8th.*—By the cancelment of leases.

*9th.*—By alterations in the Road and Public Works cess demand.

*Note.*—Acquired lands temporarily relinquished by a railway company or made over temporarily by departments of Provincial Government to the Collector for management will be shewn in the revised register 32, Part II [*vide* rule 41, Chapter III of the Crown Estates Manual, 1932].

Changes to be reported.

**17.** Every alteration in respect of estates under Parts I and II made in the tauzi roll, so far as it affects the land revenue, must be fully reported and explained after each kist to the Commissioner and the Board in the form prescribed by the Board (Return No. X), *vide* Chapter XI.

As regards estates under Part III, changes in the land revenue and cess demands as made in the tauzi roll are to be shown once a year in Return No. I and changes only in land revenue in Return No. XII.

Rewriting of the roll.

**18.** The tauzi roll of a district should be rewritten only after the sanction of the Commissioner has been obtained. When it has been rewritten, the old copy of the roll should be sent in original, for safe custody, to the office of the Board as a precaution in case the revised copy, which is kept in the Collector's office, is destroyed. A duplicate copy of the new roll is not required by the Board. Each estate should be given enough space to allow of a reasonable number of entries in column 11, and where an estate has already been divided into several estates or separate accounts and further division is expected, more space should be allowed.

19. (i) A tauzi number once given to an estate will remain immutable and will be given to no other estate save as provided in clause (iii) below. Numbering of estates.

(ii) If a new estate is to be created, the number to be given is that which would immediately follow in serial order the estate with the highest number on the roll.

(iii) When an estate is partitioned, of the new estates formed, the largest should be given the number of the parent estate, and the others should be numbered as directed in clause (ii) above. As a name should be given to each estate so formed, it should be that of its principal owner at the time of partition. Thus, if estate 231 is divided into four parts, and the then highest number on the roll is 1775, the four new estates would be numbered—

231 Sheobaksh,	1777 Sriram,
1776 Ramgholam,	1778 Fatechand,

assuming that estate Sheobaksh is the largest of the four. The last three of these estates should be entered at the end of the last volume of the roll for that class.

(iv) If in estate 231, Sheobaksh, merely two separate accounts have been opened, each account is to be named and numbered in the way indicated below:—

Estate Sheobaksh, tauzi No. 231 (Separate Account No. 1).

Estate Sheobaksh, tauzi No. 231 (Separate Account No. 2)."

and they are not to be recorded on separate pages of the roll as in the case of the new estates created by partition, but are to be noted in the column of remarks in the page devoted to No. 231.

(v) If a permanently-settled estate, say No. 264, is sold for arrears of revenue and purchased on account of the Provincial Government and held *khas*, it would be transferred from class I to class III, and will retain its number 264, and against No. 264 in Part I would be noted "struck off class I in consequence of sale for default, and transferred to class III. See order of such a date."

Similar transfers and cross entries will be made in the roll whenever an estate is transferred from class II to class III and *vice versa*.

(vi) When estates are re-united, the whole estate should bear the name and number of the larger of the two re-united portions.

(*vii*) In the circumstances referred to in Rule 81 (*iii*) at page 179 of the Bengal Land Registration Manual, 1938, settlement of a temporarily-settled estate with some of the proprietors may be carried out by means of two separate engagements. In this case as there are two separate engagements there are two estates—section 3 (2) (a) of Land Registration Act. The engaging proprietors take a farming settlement of the shares of the proprietors who refuse to accept the jama and take proprietary settlement of the rest including their own share. The forms of engagement will be found at pages 278 and 276 of the Settlement Manual, 1935. As the division of the estate is temporary the two estates will bear the same number and will be distinguished by the addition of the words “maliki hissa” and “ejara hissa” to the number.

**Kistwar abstract of the roll.**

20. (*i*) At the end of each kist separate abstracts must be prepared for land revenue and cesses for Parts I and II of the roll in Form 3, Appendix A, showing the results of the additions and deductions made in the roll during the kist. There should be separate volumes of printed forms for these abstracts, one for each part of the roll, and they should be kept in the personal custody of the tauzi navis along with the rolls.

Column 3 of the form of the abstract is intended to show against cross-headings 2 and 4 the additions to, and deductions from, the whole year's demand, as it stands in the roll, columns 4 to 7 the instalments of the amount entered in column 3 (supposing that the number of kists in which the amount is payable is four), column 8 the additions to, and deductions from, the arrear demand of the kist under consideration, and columns 9 and 10 the additions to, and deductions from, the arrear and current demands of the year. When an addition or deduction is once shown in the kistwar abstract, its effect should not be shown in any future kistwar abstract. No temporary remissions should be shown in the kistwar abstract.

*Example.*—An abatement of Rs. 150 is granted with effect from the September kist of 1894-95, and it is first accounted for in the January kist of 1895-96. The entries in the kistwar abstract will be as given below, supposing that the deduction is distributed among the four kists as Rs. 25, 25, 60 and 40 :—

Col. 3.	Col. 4.	Col. 5.	Col. 6.	Col. 7.	Col. 8.	Col. 9.	Col. 10.
150	25	25	60	40	175	125	150.

If, however, the abatement took effect from the September kist of 1895-96, the entries would be—

150	25	25	60	40	25	Nil	125.
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(*ii*) Each abstract should start with the last line of the abstract of the immediately preceding kist.

(iii) In the abstract register prescribed in clause (i) above cross-heads 3 to 6 have not been printed, because the amount of space required for the entries of cross-head 2 is variable. They should be neatly entered by hand in the appropriate places.

(iv) To Return No. X for land revenue and to return No. XXXVIII for cesses a true copy of that part of the abstract which relates to the kist referred to in the return should be appended as a voucher, and it should bear the certificate required by rules 132 and 137.

21. (i) To maintain the integrity and correctness of the tauzi roll, the Tauzi Department is also to keep up Registers 36 (Redemptions of petty estates), 39 (Creation and abolition of estates) and 40 (Alterations in assessment of existing estates). To enable the Department to effect this, the Collector should see that the tauzi navis is regularly and systematically supplied by the collectorate *munshikhana* with the requisite memoranda noted on printed forms. Similar memoranda must be sent for alteration of the cess demand of revenue-paying estates in the roll and of all cess demands in the Cess Registers. Alterations in the demand of estates under direct management will be entered from Register 40 only at the close of each year ending 31st March.

Correct maintenance of the roll.

Duplicate copies of these memoranda must be sent to the Record Keeper for correction of the Land Registration Registers.

(ii) The duty of keeping up Registers 36, 39 and 40, and making the necessary entries in the roll devolves on the tauzi navis personally. Corrections of, or additions to, the tauzi ledgers must be made by the clerk in charge of the estates involved.

(iii) Every addition or correction to the roll made after it has been rewritten should bear the dated signature of the gazetted officer in charge, under the Collector, of the Tauzi Department.

22. The object of Registers 36, 39 and 40 is to keep a complete check on the tauzi roll; this check is of a double nature, viz., (1) check on the estates on the roll and (2) check on the revenue of these estates. Register 39 will contain entries of all estates removed from, and of all new estates entered in, the tauzi roll, whether on account of partition, resumption, escheat, forfeiture, assessment of alluvion, transfer from another district, or otherwise. Register 40 will show alterations in the demand of all existing estates. Redeemed estates will be entered in both Registers 36 and 39.

Object of Registers 36, 39 and 40.

**Demand to be entered in Part III of the roll.**

23. When the Crown estates or temporarily-settled estates, the property of private individuals, are held *khas*, the demand entered in Khas Mahal Register I must be shown in the tauzi roll as the tauzi demand. When estates are transferred from Part I or II to Part III, the demand as realised by the zamindars should be entered in the Tauzi Roll pending resettlement proceedings.

**Diluviated estates are to be retained on the roll.**

24. Diluviated estates, the property of the Crown are to be retained on the tauzi roll, without specification of demand on account of revenue. The decrease in revenue in these estates will be shown in Register 40 and not in Register 39, as the estates still remain on the roll. Diluviated estates, other than the property of the Crown, are to be kept on the tauzi roll bearing the full revenue assessed upon them, so long as that revenue is paid by the proprietors.

**Adamnishan estates not to be put up for sale.**

25. Estates which were permanently-settled in 1793 and have not been subsequently purchased on account of the Provincial Government should not ordinarily be put up for sale on default of payment of revenue, if they were recorded as *adamnishan* at the time of the *thakbust* survey and have not been traced during the preparation of a record-of-rights. In such cases a detailed report should be submitted to the Board of Revenue for sanction to the removal of the estate from the roll under rule 27 below and the abatement of revenue under Chapter XIII. Such removals and abatements should be shown in Returns Nos. IX and X.

**Procedure for sale of diluviated estates.**

26. On the failure of any proprietor to pay the revenue due on account of an estate not covered by rule 25, on the plea that it has diluviated, such estate should be put up to sale for arrears in the usual way, even though it is believed that the plea is perfectly correct. Not only is this course calculated to prevent fraud, but in any case the right to any prospective reformation remains, which it is important to secure to the Provincial Government if no other bidder comes forward. If, therefore, there be no bidders the estate should be purchased on account of the Provincial Government and be entered in Part III of the tauzi roll, as a *khas mahal*.

Other estates purchased on account of the Provincial Government at revenue sales, which cannot be identified, should similarly be entered in Part III of the roll. Every effort should be made to discover such estates, and in the case of alleged diluviation the fact of diluviation should be verified. The old demand should be noted for information; but if after due enquiry it is found that no revenue can be obtained from the estate, the Board's sanction should be taken to write the

demand as nil, and this should then be entered as the present demand. The papers of the purchase and of the enquiry should be carefully filed in the estate bundle in the record room. The arrears of revenue and cesses in respect of these estates should be shown and remitted in Return No. I for both revenue and cess and Return No. XLI for revenue only.

**26A.** In the case of settlement of temporarily-settled private estates referred to in Rule 19 (*vii*) of this Manual and Rule 81 (*iii*), page 179 of the Land Registration Manual, 1938, the proprietary estate is subject to sale under Act XI of 1859 and is in class II (*a*), while the other, viz., the estate covered by the farming settlement, is not saleable, is in class II (*b*) and is subject to the payment of malikana by the Provincial Government to the non-engaging proprietors.

Whether Sale Law applies to temporarily-settled private estates.

When the chalan paying land revenue does not specify the particular estate in respect of which payment is made, all unspecified sums will be credited to the proprietary estate so long as there is an arrear.

Credit of payment of unspecified sums to proprietary estate so long as there is an arrear.

**27.** Except in the case of removals of estates due to (i) amalgamation, (ii) redemption, (iii) sale, free of revenue, which can be sanctioned by the Commissioner, the Board alone is competent to sanction the removal of an estate from the roll. The amalgamation of the Crown estates shall be subject to the general or special orders of the Board; in other cases amalgamation may be sanctioned by the Commissioner, except that when amalgamation is applied for by the owners the Collector has the power to sanction. The consequent removal of estates from the roll requires the sanction of the Commissioner and should be shown in Return No. IX.

Removal and amalgamation of estates.

**28.** Whenever an estate, of which the lands are still existing, is removed from the roll on account of redemption, or sale, or assignment free of revenue, it should, unless it has been transferred to another district, be simultaneously entered in General Register B, Part I.

Entry in General Register B, Part I.

**29.** The sanction of the Board is required to the incorporation with the parent estate, under section 1, Act XXXI of 1858, of an alluvial accretion to an estate borne upon the roll upon its becoming liable to assessment (*vide* rule 659 of the Bengal Survey and Settlement Manual, 1935).

Sanction of the Board is necessary to incorporation of alluvion.

**30.** The separation of shares of an estate held in common or consisting of specific portion of lands, by the opening of a separate account under sections 10 and 11 of Act XI of 1859, or under section 70 of Act VII (B.C.) of 1876, causes no alteration of the tauzi roll, save as stated in rule 19 (*iv*) above. In opening separate accounts the procedure prescribed by Part V of Act VII (B. C.) of 1876 should be carefully followed.

Separation of shares does not alter the roll.

**Deposit must be entered.**

31. The deposit of money or securities for the protection of an estate from sale under section 15 of Act XI of 1859 should always be noted on the roll and on the tauzi ledger against the estate to which the transaction refers.

#### CHAPTER IV.—Transfer of Estates.

**Object of transfer.**

32. The transfer of estates from the tauzi roll of one district to that of another is permitted only for the purpose of bringing the rolls into accordance with the geographical boundaries of the districts concerned, the intention being that an estate should ordinarily be borne upon the roll of that district within the geographical limits of which it is wholly or in greater part situated.

*Note.*—Estates under private management should not be transferred if there is reason to anticipate that a retransfer may be necessary within the next 15 years. In the case of estates under management of the Provincial Government, consideration should be given to the convenience of the tenants and economy in management.

**Procedure.**

33. If a transfer is necessary upon this principle and from the rolls of districts situated in one division, it may be proposed by the District Officers concerned and sanctioned by the Commissioner.

When the districts lie in more than one division the proposal must first be approved by the Commissioners concerned and then the sanction of the Board should be applied for.

If the districts are situated in more than one province, the consent of the respective Boards of Revenue is necessary.

**Effect.**

34. Transfers are ordinarily sanctioned to take effect from the commencement of the following financial year only. But this rule is not absolute in the case of transfers sanctioned during the first kist of the financial year. It is sometimes convenient to give effect to these from the beginning of the current year.

**Intimation to Collectors.**

35. Whenever an estate is transferred from the tauzi roll of one district to that of another, the transferring officer must send with it a short tabular memorandum, giving merely the name and revenue of the estate, and the number it bears on his own tauzi roll. The receiving officer, after having entered the estate on his own tauzi roll, will add to the tabular memorandum the number under which he has so entered it, and will then forward the memorandum bearing the signature of both Collectors, to the Board through the transferring officer. All transfers, whether to or from a district, must be entered in register 39 (*vide* rule 22).



**36.** District Officers should invariably intimate to proprietors, *malguzars* or farmers the transfer of estates, for the revenue of which they are under engagement, from the tauzi roll of one district to that of another. When such transfer is complete intimation should be sent by the District Officer from whose district the transfer is made, and a copy should be forwarded to the District Officer receiving the transferred estate, for information and guidance. Such notice should be served on the proprietors or farmers when tendering revenue at the treasury of the district on the tauzi roll of which the estates were borne previous to the transfer.

**Intimation to proprietors.**

### CHAPTER V.—The Tauzi Ledgers.

**37.** The work of the Tauzi Department, so far as the ledgers are concerned, consists in keeping the accounts of land revenue and cesses of each estate or other cess demands in the tauzi ledgers (Forms 4 to 7A, Appendix A) and the preparation of a statement (Forms 8 and 9, Appendix A) of the demand, collections and balances of each estate under Parts I and II or other cess demands as they existed respectively on and after every latest day prescribed for the payment of arrears of revenue. This consists simply in balancing the receipts against the demands and declaring how the balance stands at the end of the kist, when the accounts are made up by totalling the collections and noting the results against cross-heads 8 and 9 in the ledger (Forms 4 to 7, Appendix A). The Tauzi Department then makes out its lists of estates and other cess demands showing the net demand of the kist, collections and result divided under excess payment and arrears. As regards Part III estates the demand, collections, remissions and balances on account of revenue and cess are to be entered in a special annual tauzi ledger form (Form 7A, Appendix A). The statement in Form 8 (Appendix A) and the balancing of receipts against demands should be made once only at the end of each year ending 31st March. Steps are then taken by the Tauzi Department for the recovery of arrears in respect of estates under Parts I and II and by the Khas Mahal Department for the recovery of arrears in respect of Part III estates according to the procedure laid down in Chapter XII of this Manual and in rule 47, Chapter III of the Crown Estates Manual, 1932, treating them under the different laws applicable.

**Duties of Tauzi Department.**

**38.** The tauzi ledger is a yearly book and brings together (a) the demands and collections of land revenue and cesses for each revenue-paying estate and (b) the demands and collections of cesses for other cess demands. The prescribed forms of ledgers are Forms 4 to 7A, Appendix A.

**Tauzi Ledger.**

**Preparation of volume.**

39. (2) Each page of the tauzi ledger should be numbered in print and bound before it leaves the Stationery Office; and in the inside left-hand cover of each should be stamped a certificate—

“This volume contains        pages”

which should be filled in and signed by the office superintendent.

(i) If for any reason the paging and certificate cannot be so printed and stamped, then the necessary figures and words are to be entered by hand before the volume is brought into use.

(ii) On the outside of the left-hand cover, before it leaves the Stationery Office, should be pasted a printed label in the following form:—

Tauzi ledger—  
District—  
Part—  
Tauzi No.                      to tauzi No.  
Year 19 -19 .

This should be filled in by the tauzi navis before he issues the volume for use in his department.

**Arrangement of estates in the ledger.**

40. The demand in the tauzi ledgers of revenue-paying estates is written up from the tauzi roll, retaining the same division into three parts, and the same serial order. Separate accounts will be entered from Register D, Part I. In the tauzi ledgers of other cess demands, the demand shall be written up by the tauzi clerks from cess registers I, II, III and IV, retaining the order and serial numbers in those registers. All entries in the ledgers must be in English.

**Where an estate has undergone partition.**

41. Where an estate, for example No. 231, has been partitioned into, say, four separate estates, then across the ledger page containing the entries relating to the parent estate will be written—

“Divided by partition into Nos. 231, 1770, 1771 and 1772 (pages 317, 318, 319 and 320 of this volume), see case No. 5 of 1890-91 with effect from the second kist of 1894-95.”

The page will, after this, remain blank as to collections, and the entries of payments will be made on the pages allotted to the new estates after the last entry in the last volume of the main class to which the parent estate belonged. When the ledger is rewritten for the next year, No. 231 will be brought into its proper position in the volume.

42. The same procedure will be followed with regard to an estate where separate accounts have been opened as that prescribed for an estate which has been partitioned, but the separate accounts will come next in order after the page on which the residuary share is entered.

When separate accounts have been opened.

43. Where separate accounts have been opened for an estate, it will be necessary at the close of each kist, with a view to know whether the defaulting shares (if any) are liable for sale, to prepare a general account for such estate from which it can appear if the estate as a whole is in arrear or not. The general account will be entered in the ledger on the page immediately preceding that on which the account of the residuary share is noted. It will not contain the details of the chalans paid to the credit of each separate account or residuary share. The total collections for all the separate accounts should first be credited to arrears in the general account, and then when these are cleared, the remainder should be credited to the current demand, and when the latter is cleared the remainder should be credited to advance.

General account.

44. Where an estate pays not only land revenue but also police revenue (*vide* rule 12) the accounts of the two revenues should be kept on adjoining pages, the same tauzi number being given at the head of each page, and the words "Police Revenue" written in red ink at the top of each page containing the accounts of police revenue.

Accounts of police revenue.

An index should be kept showing the numbers of all estates having demands of police revenue as well as ordinary land revenue, and the pages and volumes of the ledger in which such estates are to be found.

In posting the ledger of these estates, if the payer submits separate chalans for police revenue and for land revenue, or if he makes payment on one chalan, but specifies how much is to be credited to either head of account, credit will be made accordingly. In other cases, credit will be first given to the police revenue portion of the revenue demand of the estate and the balance to the land revenue portion. If a chalan is thus credited, partly on one page of the ledger and partly on another, a note should be made, so as to show clearly, for the purposes of audit, how the amount entered in the chalan has been entered.

45. Ordinarily one page will suffice for entry of all chalans of a kist of each tauzi number, but in the case of estates where revenue is paid through a very large number of chalans, the tauzi clerks will by experience know what amount of space to leave.

Space allowed.

After the last entry in the last volume of each main class, blank pages should be left on which to enter the separate accounts or new estates created during the year to which the volume or volumes relate, a reference being made to these entries against each parent estate concerned. The separate accounts or new estates so entered should be brought into their proper positions in the ledger when the ledger for the next year is being prepared.

**Entries in the ledger to be made from chalans.**

46. The land revenue and cess collections must be entered in the ledger direct from the chalans and not from any chalan register or day book.

**Kistwar verification of accounts.**

47. The office superintendent is required to check the postings, initialling each so checked, in the ledgers by comparing 5 per cent. of the entries with the chalans and with the entries in the Accountant's register of receipts after each kist or year ending 31st March in respect of Part III estates and to furnish a certificate to that effect to be filed with Return No. X for land revenue and with Return No. XXXVIII for cess of estates under parts I and II, with Return No. I for both land revenue and cess for Part III estates.

*Note.*—In the district of Chittagong only 3 per cent. of the cess entries need be checked.

**Annual revision of land revenue and cess demands.**

48. Every year in June there will be an annual revision of the demand of land revenue and cesses (including arrears and advances of the preceding year to see that they are brought forward correctly) of each district under the personal supervision of the gazetted officer in charge of the department and the office superintendent and a certificate that it has been carried out should be submitted to the Commissioner of the Division.

The tauzi roll, cess registers and ledger volumes must be carefully inspected with the object of ascertaining that all changes have been recorded, and that all additions to the previous year's demand and all duly authorised abatements have been entered, the demand in each case being properly adjusted. The total demand with which the year opened should also be reported.

**Entering totals.**

49. It should be remembered when entering the total of a chalan in the ledger that such total has already been checked by the poddar and the accountant, and so can be copied by the tauzi clerk without further check.

**Verification of corrections.**

50. When a correction is made in the tauzi ledgers at any time later than the day of the original entry, the officer who makes the correction should invariably add the date, month and year to the initials of the correction.

51. (i) In the form of tauzi ledgers (Forms 4 to 7A, Appendix A) the figures entered are by way of showing how the ledgers should be filled up. Special forms of ledgers can be used only with the sanction of the Board. As regards estates under Part III, the accounts are to be kept in the Annual Tauzi Ledger Form (Form No. 7A, Appendix A). Form of tauzi ledger.

(ii) When entering any figures in a column headed "Arrear" or "Advance" a note should be made against such entry, in the column headed "Year and kist noted in chalan, if arrear or advance", of the year and kist for which the arrear or advance payment is made.

(iii) Tauzi clerks are to be careful to allow a sufficient number of forms for each estate, so that all the entries relating to one estate may follow one another on successive pages and not be separated by the forms belonging to other estates.

(iv) When an entry is made against cross-head (4), viz., "Additions to demand", there should be noted in the remarks column a reference to the sanctioning authority. Similarly, with regard to entries against cross-head (5) "Reductions and remissions of demand."

(v) In order to obtain figures for columns 12 and 13 of the Annual Return No. XLI and to furnish the explanations required by rules 127 and 128 notes should be kept in the column of remarks, in the ledger and the goshwara, showing the year or years to which any portions of the balances may relate.

(vi) In dealing with "excess" and "advance" payments in the tauzi ledger a distinction should be made when posting them in their appropriate columns. The former means any amount collected in excess after the demand of the kist or year ending 31st March in respect of Part III estates both arrear and current, has been fully satisfied, while the latter is confined to amounts paid in expressly for a kist or year ending 31st March in respect of Part III estates not yet due (i.e., with a distinct specification that it is to be credited to a specified future kist) or year ending 31st March in respect of Part III estates and which therefore cannot legally be credited to the demand of any kist or year ending 31st March in respect of Part III estates other than that specified by the payer. Excess and advance payments.

*Example.*—If at the end of the kist of June the accounts of an estate show excess collections of Rs. 20 and advance payments of Rs. 100 entered in columns (c) and (d), respectively, against cross-head 9 of the ledger, and at the beginning of the September kist, when carrying over these amounts to the ledger page of that kist, a reference to the notes in column 10 of the ledger for the June kist shows that out of the total advance payments of Rs. 100 the sum of Rs. 50 was earmarked for the September and the remaining Rs. 50 for the January kist following, this advance payment of Rs. 50 for the January kist which cannot be credited to any other kist, should again

be entered in column (d) and Rs. 70 (50+20) in column (c) against cross-head 2 (unless any portion of the latter amount is adjusted to arrear demand). If the demand of the estate for the September kist be Rs. 80 and the current collection during the kist Rs. 40, they should find entry in column (c) against cross-heads 3 and 1, respectively, and if there be no further advance payments during the kist column (d) against cross-head 1 will remain blank. Thus in balancing the accounts of the estate the entries in column (c) will be Rs. 110 (70+40) against cross-head 7, Rs. 80 against cross-head 6 and Rs. 30 against cross-head 9 and in column (d) Rs. 50 will be brought down against cross-head 9. And of the goshwara—

Column 11 will show Rs. 120=2 (c) + (d)	}	of the ledger.
" 13 " " 70=2 (c)		
" 14 " " 40=1 (c)		
" 19 " " 80=9 (c)+(d)		

as required by the instructions given in rule 118 (iii).

(vi) All refunds should be noted against the current account in the ledger of the estate concerned.

## CHAPTER VI.—Establishment, Collections and Accounts.

### Supervision.

52. The establishment employed in maintaining the tauzi roll and the tauzi and cess ledgers is to be placed under the direct responsibility of the office superintendent, subject to the supervision of a specified gazetted officer working under the general control of the Collector.

### Establishment.

53. The ministerial officer who has immediate charge of the tauzi roll and ledgers is called the tauzi navis. He is subordinate to the office superintendent. He should, where the establishment is large, be freed as much as possible from the duty of keeping ledgers and be charged principally with work of supervision and check. The employment of *taids* or apprentices in the Tauzi Department is prohibited.

### Distribution of tauzi clerks into sections.

54. The tauzi clerks will work under the supervision and control of the tauzi navis; they will be distributed into sections, and to each section will be assigned the work in connection with a certain number of estates or other cess demands. Each section will be distinguished by a number and will be provided with a rubber stamp bearing the number in Roman numerals. In front of the desk of each section will be posted or hung up a list, in large characters in English and Bengali, showing the estates or other cess demands with which the section deals.

### Accommodation for clerks.

55. The tauzi clerks should be seated behind an open wired railing, and there should be a pigeon-hole in front of each section at which chalans can be presented.

### Barriers.

56. Collectors, should, where necessary, make arrangements, by the erection of barriers or otherwise, to control the movements of the crowd of payers on kist days, so that there may be no confusion.

**CHAPTER VII.—Revenue and Cesses where payable.**

**57.** The revenue and cesses due from an estate are, **District treasury.** as a general rule, payable only at the treasury of the district upon the roll of which it is borne. Under section 82 of Act IX (B.C.) of 1880 cesses payable in respect of immoveable property situated in two or more districts are payable to the Collector of the district where the owner, manager, etc., reside. The distribution of such cesses and of all cesses payable in one district on account of the demand in another district is dealt with in rule 60(a) below.

**58.** If, however, owing to neglect of the rules prescribed in Chapter IV above, revenue is by mistake received in district A for an estate which has been transferred to district B, such revenue need not be remitted to B. It will suffice to intimate to the Collector of B that so much revenue for such-and-such estate has been received in A by mistake, and that allowance should be made for this in the accounts of B. In the case of cess, however, the amount should be sent by Remittance Transfer Receipt to the Collector of the district to which the cess properly belongs. **Revenue of transferred estates.**

**59.** Remittance Transfer Receipts are, however, issued at any district treasury for payment of land revenue, or of cesses, the remittance of which is not obligatory on Collectors, in any other district, irrespective of the Province, when the amount to be remitted exceeds Rs. 600, upon the following conditions:— **Rules as to transfer receipts.**

*1st.*—The application for the transfer receipt is to state the tauzi number of the estate, the name of the estate, the name of the pargana, *tappa*, etc., in which it is situated, and the amount of the instalment for the payment of which it is required.

*2nd.*—A premium is to be charged on the amount to be remitted at the following rate:—

	Rs.
For sums exceeding Rs. 600 and not exceeding Rs. 1,000 ..	2
Ditto      Rs. 1,000      ditto      Rs. 2,000 ..	3
And for every additional Rs. 1,000 or fraction of Rs. 1,000 ..	1

*Note 1.*—Further, Remittance Transfer Receipts will also continue to be granted in the province for payment of land revenue and cesses for sums exceeding Rs. 150 at the following rates:—

	Rs. a.
For sums exceeding Rs. 150 but not exceeding Rs. 500 ..	1 8
Ditto      Rs. 500      ditto      Rs. 600 ..	2 0
Ditto      Rs. 600      the same rates as for other provinces.	

*Note 2.*—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coal-fields.

*3rd.*—Only one such receipt is to be granted to one remitter for each instalment. The particulars of the properties on account of which the remittance is made must be carefully detailed on the reverse and the form filled up thus:—

Received from A. B. on account of C. D., proprietor,  
the sum of Rs. \_\_\_\_\_ on account of  $\frac{\text{land revenue}}{\text{cess}}$   
demands to be transferred to his credit under  
 $\frac{\text{land revenue}}{\text{cess}}$  as per particulars on reverse at the  
.....treasury.

*4th.*—When any revenue or cess due in one district is paid in another district, except as provided in rule 58 above, the Collector receiving the payment should not credit the amount in his accounts as revenue or cess but should deal with it as if it had been paid in for the issue of a  $\frac{\text{land revenue}}{\text{cess}}$  transfer receipt, and should issue a transfer receipt at once in favour of the Collector to whom the remittance has to be made, and forward it for realisation and credit.

*5th.*—Covers containing transfer receipts on account of the payment of  $\frac{\text{land revenue}}{\text{cess}}$  should only be forwarded at the public expense when the payment is made in a district other than that to which it belongs, for the convenience of the Provincial Government; but where the payment is so made for the convenience of the payers, postage on the covers forwarding the transfer receipts must either be paid by them, or they should be required to forward them direct at their own cost.

**Collection and  
distribution of  
cesses.**

**60.** (a) Road and Public Works cesses are to be collected jointly, but the two kinds of cesses should be apportioned in the end of each month in proportion which each bears to the other and shown separately in the Accountant's Register as laid down in Government order No. 12035-L.R., dated the 24th November 1939.

The collections on account of road cess shall be credited direct to local bodies after deducting the expenses referred to in rule 142 of the Cess Manual, 1939.

The proceeds of the Public Works cess and all interest paid thereon and all fines, penalties, etc., levied or recovered in respect of cesses shall be credited to "VII—Land Revenue—Rates and cesses on lands" with effect from 1st April 1939 as indicated in the statement enclosed with the Finance Department circular No. 1426(30)-F.B., dated the 6th March 1939.

The procedure for disbursement is prescribed in the Finance Department circular No. 3355(30)-F.B., dated the 12th April 1939 and as laid down in Government



order No. 9225-L.R., dated the 23rd August 1939, grants will be made to local bodies by a grant-in-aid bill drawn in arrears by the drawing officers monthly equivalent to the amount actually credited to Government under relevant items during the preceding period covered by the bill.

No distinction will be made in the chalans between payments on account of Road and Public Works cesses, but where the cesses are due on account of two or more districts, the amount due for each district must be clearly noted, or separate chalans for the amount due to each district should be presented. Thus, if a sum of Rs. 25 is due for the cesses on account of an estate situated partly in district A and partly in district B, say Rs. 20 for A and Rs. 5 for B, either one chalan should be tendered for Rs. 20 for A and another for Rs. 5 for B, or the fact that Rs. 20 is on account of district A and Rs. 5 for district B must be specified on one and the same chalan.

*Notes.*—An estate is situated in two districts A and B. The cess-payer omitted to specify in the chalan the districts for which joint payment has been made under the above rule. A question was raised whether the Collector of district A could, under the circumstances, adopt coercive measures in respect of the arrears of cesses for portion of the estate situate in his district, even though the entire demand had been paid in another district on the revenue roll of which the estate in question was borne. The Board, in consultation with the Legal Remembrancer, held that a Collector would be justified in adopting coercive measures for realizing arrear cesses due from the portion of the estate in A. To prevent hardship the Board observed that before issuing a certificate, the parties should be given an opportunity of transferring any excess amount deposited in another district by means of notices, etc.

(b) The Collectorate Accountant will enter all payments for cess in the manner laid down in the preceding rule, but with a separate column in the register for each district, and at the end of the month he will remit to other districts the full amounts collected on their account.

(c) All collections received in one district by transfer from another district will be credited to the District Fund in the same manner as cesses collected in the district.

#### CHAPTER VIII.—System of payment by chalans.

61. Land revenue and cesses can be paid either—

How payment  
can be made.

- (i) directly by cash or currency notes into the treasury, or
- (ii) by means of a revenue money-order, or
- (iii) by means of a transfer receipt.

The procedure to be followed by the Tauzi Department when the second method is employed is detailed in Chapter IX.

When payments of land revenue or cesses are made by means of transfer receipts, the person applying for a transfer receipt shall submit with his money three copies of the chalan to the treasurer who is to issue the receipt. Two of these chalans should be sent on to the treasury which has to credit the money in the final account, and when so credited the chalans should be receipted by the Treasury Officer of the crediting treasury and one of them returned to the treasury issuing the transfer receipt for delivery to the payer. The payer can arrange to get the receipted chalan either personally, or by leaving a stamped envelope addressed to himself.

*Note.*—The last clause of this rule does not apply to payment into the Dacca branch of the *Imperial Bank of India* regarding which special procedure has been prescribed in Bengal Government order No. 1169 T.—R., dated the 16th September 1901.

**Procedure of  
paying land  
revenue and  
cesses.**

**62.** Where payment of land revenue and cesses is made by cash or currency notes direct into the treasury the procedure laid down in paragraph 344A of the Bengal Treasury Manual (3rd edition) will be adopted as follows:—

(i) The payer will come to the cutcherry, get two blank chalan forms (Form 14, Appendix A) and write, or get written, on them the requisite entries against headings 4 to 11, both inclusive, of the form.

Revenue and cesses of Crown estates, mentioned in heading 11 of the form include the following:—

- (1) Revenue and cesses of Crown estates managed direct or leased for periods.
- (2) Revenue and cesses of estates, the property of individuals, which are managed by the Provincial Government on account of the recusancy of the proprietors, whether such estates are managed direct or are leased.

(ii) The payer will present his chalans to the tauzi clerk in charge of the class of estates or of other cess demands under which his tauzi number or cess demand falls, who, after comparing the chalan with the tauzi ledger, and seeing that the name and number of the estate or other cess demand and of its separate account (if any) are correctly entered, that cesses due to different districts are separately entered, that the payments are correctly entered against heading 11 of the chalan form, that the total amount is entered in words as well as figures, and that they agree and that the two copies of the chalan agree, and after giving, if practicable, any information as to the state of the balance that may be required, will initial and return the chalans to the payer.

(iii) The payer will next present the two chalang with the money to the treasurer, who, with the aid of his clerks, will—

- (a) see that the chalan and its duplicate agree as to amount; that the amount is entered in words as well as figures on each chalan; and that the two agree;
- (b) see that the amount tendered agrees with the amount entered in the chalan, and that the fact of payment is noted on the poddar's daily slip and in the cash-book;
- (c) enter a serial treasurer's number against heading 3 and the date of payment against heading 1 in both copies of the chalan;
- (d) see that the chalan and its duplicate bear the tauzi clerk's initials;
- (e) impress the treasury seal on the chalan and its duplicate.

The treasurer will then sign and date the chalan and its duplicate as paid, and retain both copies.

(iv) The treasurer or his clerk will arrange in order of receipt the chalang and their duplicates so retained by him in batches of convenient number, and each batch will be sent by him, as soon as it is made up, through a peon to the accountant. To each batch, before he despatches it, the treasurer or his clerk will attach a slip on which he should write—

Total number of chalang

From No.            to No.

(Sd.) A. B.

Treasurer.  
Clerk.

Dated

This slip, the accountant will sign and date and return to the treasurer as his receipt for the batch. All the chalang received on any one day are to be sent to the accountant on that day.

(v) The accountant on receipt of each batch of chalang from the treasurer will see that each chalan bears the treasurer's seal and signature, and will put his serial number against heading 2 in both copies and enter the details of the chalan in his register (Form 15 or 16 as the case may be). He will sign and date the chalan and then return one copy to the payer to be kept by him as his receipt. Every chalan in which the amount entered is Rs. 500 or above will need the signature of the Treasury Officer.

He will then arrange the chalans again in the order of his own numbering in such sized batches as the Collector may decide, and at the top of each such batch place a slip containing the number of the batch and note in his receipt-book, regarding such batch, the following information:—

Batch No.

Total number of chalans

From No. to No.

Total amount

(in words as well as figures)

Accountant.

Date

Tauzi Navis.

Date

*Notes.*—In places where the business of the treasury is conducted by a branch of the Imperial Bank of India, the procedure laid down in Article 302 of the Civil Account Code, Volume II (eighth edition) should be followed.

**Transfer of  
chalans to the  
Tauzi /  
Department.**

\*63. The accountant will, on the morning following the day on which the chalans were received by him, make over to the tauzi navis the chalans received during the preceding day, arranged, as above described, in batches, together with the receipt-book which can be kept in manuscript form, showing the total number of chalans for the day so made over and their value.

Ordinarily all the chalans received on one day by the accountant should be sent to the tauzi navis in one batch.

**Comparison of  
chalans.**

\*64. (a) The tauzi navis on receipt of a batch will count the number of chalans in it and see if the result agrees with the entry in the receipt-book. If it does not, he will, with the accountant, make the necessary comparison to discover the error, and on its being found and adjusted, or if the result agrees with the entry in the receipt-book, he will distribute the chalans among those clerks who have charge of the estates, or other cess demands to which they relate.

(b) The tauzi navis, when distributing the chalans, will count the number of chalans made over to each

\**Notes.*—*Chalan* includes Revenue Money-order coupons.

clerk and keep a manuscript book, showing the following details with regard to each batch of chalans received from the accountant:—

Batch No.                      for the                      of                      19 .  
 Received from the Accountant on the                      of                      19  
 Total number of chalans                      From No.                      to No.  
 Total amount—

To whom made over.	Date when made over.	Number of chalans made over.	Signature of recipient.	Total amount.
1	2	3	4	5
				Rs.

The totals to be entered in column 5 will be given to the tauzi navis by each clerk concerned [*vide* clause (d) below], and on all the requisite entries being made, the tauzi navis will total up columns 3 and 5, and if the results agree with the corresponding figures in the accountant's receipt-book, the work of posting the chalans in the ledger can be taken up.

If they do not agree and no error can be found on re-calculation in the figures in columns 3 and 5, then a comparison must be made by the tauzi navis and the accountant between the chalans and the entries in the accountant's register, and till the error is found and adjusted the work of posting the chalans in the ledger must not be commenced.

(c) The tauzi navis, on finding the entries in the accountant's receipt-book correct, will sign and date the page containing the entries and return the book to the accountant.

(d) Each clerk on receiving his parcel of chalans from the tauzi navis will enter them in a manuscript book in the form given below in the order of the accountant's serial numbers:—

*List of chalans received by clerk                      for the  
 day of                      19 .*

Tauzi clerk's serial number.	Accountant's number of chalans.	Tauzi number of estate or reference to other cess demand.	Tauzi number of separate account, if any.	Land revenue.			Road and Public Works cess.			Total.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	2	3	4	5			6			7		

and will total up the last three columns and tell the tauzi navis the total of column 7.

(e) Before beginning to post the chalans in the tauzi ledgers each clerk should arrange them in the order of his ledger for convenience of entry.

(f) After the posting of chalans for the day has been completed the entries of each clerk's chalans, daily register and ledgers will be carefully compared by another clerk. The tauzi navis will satisfy himself by constant inspection that chalans have so far as possible been posted up to date. One week before the end of the kist, or year ending 31st March for Part III estates, the tauzi navis should total his batch register and each clerk his daily register up to date. For the remaining days of the kist, or year ending 31st March for Part III estates, a running total should be maintained in these registers.

**Tauzi Deputy Collector to compare Accountant's receipt book with latter's chalan register.**

65. The Deputy Collector in charge of the Tauzi Department should regularly compare the totals in the accountant's receipt book, as acknowledged by the tauzi navis, with the corresponding totals in the accountant's chalan register, to satisfy himself that the two agree, and should initial such totals in the receipt-book to show that they agree with those in the accountant's register.

If he finds any discrepancy he should at once take the necessary step to adjust it.

**Payment for one estate only on one chalan.**

66. On one chalan only payments on account of one tauzi number or one cess-paying property should be allowed because of the necessity of distributing the chalans to different clerks in order to facilitate work.

**Accountant's chalan register.**

67. The form of the accountant's chalan register for revenue-paying estates is given in Form 15, Appendix A; for other cess demands, Form 16, Appendix A, will be used.

For the sake of easily effecting a kistwar agreement with the tauzi navis it is convenient for the accountant to keep a daily running total of the sums collected under each kind of demand from the day succeeding that on which a kist expires till the next kist day. He can effect this as follows:—After totalling up the figures for the day in columns 5(a) to 11 of Form 15 or 9 to 16 of Form 16, he should enter under such totals the totals, each under its respective head, of the sums collected up to the end of the preceding day from the expiry of the kist immediately preceding, noting against such totals "total collected up to yesterday", then adding these to the corresponding totals of the day in hand, noting against the grand total "total collected up to date". This procedure is not, however, compulsory.

68. All payments except for arrears made during a kist for any estate under Parts I and II or during a year ending 31st March for any estate under Part III, whose demand is not payable in that kist or year are to be treated as advance payments. At the close of the kist in respect of all estates under Parts I and II or of the year ending 31st March in respect of all estates under Part III, the accounts will be balanced whether anything has been paid on their account during that kist (or year, as the case may be, or not).

Credit or payments for estates whose kist is not the current one.

In the case of all other cess demands, accounts of each kist must not be closed and balanced till the 30 days of grace allowed by section 45 of Act IX of 1880, as amended by section 4 of Act XI of 1934 have expired.

69. Each daily supply of chalans is to be kept distinct from those received on any other day, and each clerk will keep all the chalans relating to the kist or year ending 31st March in respect of estates under Part III, in hand until the accounts for that kist or year ending 31st March in respect of estates under Part III have been balanced in his ledger. He will then arrange the chalans so that all those relating to one estate or other cess demands will be placed together in the order of their date and the accountant's serial number, the bundles of chalans being arranged in the order of the estates or other cess demands in the ledgers. When all the accounts relating to the kist or year ending 31st March in respect of estates under Part III have been balanced, the tauzi navis will send in together all the chalans of such kist or year ending 31st March in respect of estates under Part III arranged as above described, to the record room.

Arrangement and disposal of chalans.

The Tauzi Department is to be supplied with tin boxes for the custody of the chalans while they are in use, each clerk being held strictly responsible for those in his charge.

70. The yearly scale per tauzi clerk in each district shall be 3,500 amalgamated or 5,500 land revenue or 4,000 cess chalans. In the district of Darjeeling the work in the Tauzi Department is not sufficient to admit of any yearly scale being fixed.

Scale of posting chalans in tauzi ledger.

71. In order to secure uniformity of practice, receipts on account of police revenue should be credited against the heading "Land Revenue—Fixed Collections" in the Accountant's register (Form 15, Appendix A).

Credit of receipts on account of police revenue.

72. The system of payment of money in sealed bags into the treasury on the latest day is allowed, one copy of the chalans being attached to the bag and one retained (but without the treasurer's receipt) by the payer. On the following day the payer must return and get his chalans receipted as laid down in the procedure detailed in rule 62.

Sealed bags.

**CHAPTER IX.—System of Payment by Money-orders.**

73. This section is divided into four parts:—

I.—The form of revenue money-order.

II.—Issue of revenue money-orders.

III.—Payment of revenue money-orders:—

(a) Procedure in the Head Office of payment.

(b) Procedure in the Collectorate.

IV.—Disposal of acknowledgments.

**PART I.—THE FORM OF REVENUE MONEY-ORDER.**

**Form.**

74. The form of revenue money-order for the remittance of land revenue and cesses is divided into three parts [*vide* Form 17 ( $\frac{I}{R.M.O.}$ ), Appendix A, on pink paper], *viz.*—

(a) the money-order,

(b) the acknowledgment,

(c) the coupon or chalan.

This form cannot be used for any other purpose.

**Its description.**

75. Part (a) requires no description as it agrees with the corresponding portion of the ordinary inland money-order form. Parts (b) and (c) are larger than the acknowledgment and coupon of an ordinary money-order. Part (b) is on one side practically a duplicate of the coupon (chalan) and is returned to the remitter as his receipt; on the reverse of this part are the remitter's name and address. Part (c) contains on one side all the particulars required by the treasury and on the reverse instructions for remitters of revenue money-orders.

**Free distribution of forms.**

76. Revenue money-order forms should be freely distributed among the revenue-paying classes and no restrictions whatever should be placed in the way of zamindars obtaining these forms.

**Supply of forms.**

77. Every postmaster, sub-postmaster and branch postmaster will be personally responsible that a sufficient supply of revenue money-order forms is always available in his office. In case of emergency, supplies may be obtained by telegraph direct from the Stock Dépôt of the Circle. Divisional Superintendents and Inspectors, when visiting post offices, will see that a sufficient supply of revenue money-order forms is available, and mention in their diaries and inspection reports that they have done so.



78. The revenue money-order system does not apply to remittances of revenue payable to any Native State. Such remittances should be made by the ordinary money-order form and be dealt with under the ordinary rules for money-orders.

The system not applicable to Native States.

PART II.—ISSUE OF REVENUE MONEY-ORDERS.

79. Revenue money-orders are issued from every head, sub, and branch post-office under the rules which govern the issue of ordinary inland money-orders. The following paragraphs contain additional instructions which relate solely to the issue of revenue money-orders.

Offices to issue revenue money-orders.

80. The rules in the *Post and Telegraph Guide* fixing the limit of value of a single ordinary inland money-order apply to revenue money-orders. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of a money-order is not applicable to revenue money-orders, which may be for amounts including pies, but not fractions of a pie.

Limit of amount.

81. The office of issue will help the remitter in making the requisite entries, and, if necessary, will make entries for him in a revenue money-order form, but no fee or any other gratification whatsoever is to be demanded or accepted, either directly or indirectly, by any official of the post office for this service. Disregard of this order will be punished by dismissal of the official in fault, who will, moreover, be liable to any further penalties provided by law. If, notwithstanding the assistance thus offered the remitter is unable to fill up the entries himself or to give the information necessary for the purpose, the money-order should be returned to him and should not be issued by the post office till the information is complete.

Office of issue to help remitter in making entries.

*Notes.*—Remitters should also be advised to allow ample time for their revenue money-orders for land revenue to reach the treasury before kist day, as the acceptance of a revenue money-order after the latest date of payment does not exempt an estate from sale, except as permitted by the rules applicable to personal payment of land revenue after kist day.

82. The office of issue is responsible that no revenue money-order is issued of which the coupon is blank or is not completely filled up. The post office has no means of ascertaining the correctness of the information supplied by a remitter; it is only necessary to see that entries are made against every printed item in the coupon, that these entries are made against the appropriate printed items, that all the items are understood by the remitter and that the money-order is not for a larger sum than is allowed by the rules for ordinary inland money-orders. The spaces in the acknowledgment and coupon for the entry of interest

Responsibilities of the office of issue.

and costs (*kharcha*) are intended to meet the requirements of remitters who are in arrear as regards the payment of their cesses and have incurred liabilities for interest, process fees, or other costs of proceedings. Every alteration or correction in the money-order must be attested by the initials of the remitter.

**Distinguishing mark of revenue money-orders.**

83. The letter "R" should be written before the number of every revenue money-order, and this mode of distinguishing revenue money-orders should be adopted wherever the number is entered.

**Money-order number to be entered in the coupon and acknowledgment.**

84. The number assigned to a revenue money-order by the head office or sub-office of issue will also be entered at the top of the coupon and acknowledgment by the money-order clerk of the head office or the sub-postmaster of the sub-office of issue, as the case may be.

### PART III.—PAYMENT OF REVENUE MONEY-ORDERS.

#### *Section A.—Procedure in the Head Office of Payment.*

**Examination of money-orders and preparation of a list for Audit office.**

85. When the revenue money-orders are in all respects\* ready to be handed over to the postman, they should be examined with reference to the name of the Audit office stamped on them and a separate list in triplicate† [Form 18 ( $\frac{2}{R. M. O.}$ ), Appendix A] should be made out by the money-order clerk for each Audit office and for each month of issue, the name of the Audit office being noted at the head of the list.‡ The money-orders should be entered in each list according to the offices of issue and the entries in the money column of the list should be carefully totalled. The triplicate copy of each list will take the place of the journal of the money-orders paid, the duplicate will be sent to the treasury under the procedure described below and the

\*Only the total number and amount of revenue money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the revenue money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 500 revenue money-orders for Rs. 10,000 but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the Collectorate on the 5th, there should be an entry in last column of the register in this form :—

200 for Rs. 3,000 included in list of 5th.  
300 for Rs. 7,000 included in list of 6th.

†The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must therefore be used in writing the list.

‡If on any date revenue money-orders stamped with the names of all four Audit offices are received for payment, it will be necessary to prepare four separate lists, each in triplicate.

original will be sent to the Audit office concerned. When more than a single sheet of Form 18 ( $\frac{2}{\text{R.M.O.}}$ ), Appendix A, is required for the preparation of a list each sheet should be separately totalled, and a grand total should be made at the end of the last sheet of the list or on a separate sheet. The date stamp of the office of payment should be impressed on the space provided for it on the reverse of the acknowledgment portion of each money-order.

*Note.*—When it is necessary to prepare one or more separate lists in addition to the list for the Home Audit office, the total of each other list should be entered below the total of the list for the Home Audit office and a grand total made both in figures and words. In that case too after the words "detailed above" in the printed entry to be signed by the postmaster at the foot of the duplicate and triplicate of the list for the Home Audit office should be inserted in manuscript the words "and in the accompanying list" or "and in the accompanying two lists" or "and in the accompanying three lists," as the case may require.

86. The postmaster should then check the entries in each list with those on the money-orders, and also check the total of the money column, he will then prepare a treasury voucher (Form A/c-12), representing the total value of the money-orders as entered in all the lists. The amount represented by the treasury voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the treasury in favour of the Post Office. Postmasters before sending revenue money-orders to the treasury should examine them carefully, and any error which might have been avoided by the office of issue should be brought to the notice of the Superintendent.

**Checking of list,  
preparation of  
Treasury  
voucher.**

87. The duplicate copy of each list with the money-orders entered therein attached to it and the treasury voucher duly filled up, should then be made over to the postman for delivery at the Collectorate, the postman's receipt for the documents being taken in the usual manner in the register of money-orders received.

**Delivery of  
money-orders.**

88. The postman will take the duplicate copy of each list, the money-orders and the treasury voucher to the accountant, and will receive back from the Accountant the money-orders without the coupons and acknowledgments. The postman will be careful to see that he receives back all the money-orders, and that they are all duly receipted by accountant and, in the case of money-orders for amounts exceeding Rs. 500, by the Treasury Officer also.

**Treasury  
Accountant's  
receipts.**

89. The paid money-orders received back from the treasury will be examined by the money-order clerk in the same way as ordinary money-orders, and checked in detail with the original list. The total amount of the

**Examination of  
paid money-  
orders.**

money-orders entered in each list will then be entered in the appropriate journal of money-orders paid by a single entry thus: "As per revenue money-order list Rs.....As.....P.....". The money-orders will be disposed of in the usual way.

**Treatment of original and triplicate list for Audit office.**

90. The original and triplicate of each list will be kept with the appropriate journal of money-orders paid until the next list of ordinary money-orders paid is sent to the Audit office, when the corresponding list of revenue money-orders paid will also be sent, the paid money-orders being arranged in order and attached to the lists. The triplicate lists will then be filed, a separate file of triplicate lists being kept with each journal of money-orders paid, so that the dates of the journal and file of revenue money-order lists correspond.

**Mode of entry in account books.**

91. The amount of the treasury voucher will be entered in the Head Office Summary and Head Office Cash Book on the receipt side opposite the item "Drawn from Treasuries," and will be included in the sum entered on the disbursement side under the head "Money Orders Paid." The amount will also appear in the Treasury Pass-book as money drawn from the District Treasury. All these entries must be made on the same date.

*Note.*—The date referred to above is the date on which the money-orders are sent from the post-office to the Collectorate. If the procedure to be followed in the Collectorate is correctly observed, the money-orders will be credited in the Treasury on the same date. If, owing to press of work or other reasons, the money-orders are not credited in the Treasury on the same date, the entries in the Head Office Summary, the Head Office Cash Book and Treasury Pass-book should still be made as prescribed in rule 91, on the date on which the money-orders are sent to the treasury for payment.

The total amount of the money-orders should also be entered as paid on the same date in the appropriate paid list of money-orders; and if any revenue-orders sent to the Collectorate have not been received back when the paid list is due to be sent to the Audit office, the paid list should still be sent and the money-orders should be forwarded on receipt, a note explaining the reason for their absence being submitted at the same time to the Audit office.

**Examination of signed acknowledgments by money-order clerk.**

92. On receipt of the acknowledgments duly signed, the money-order clerk will examine and compare them with the triplicate list or lists already in his possession, and with the duplicate presented to him along with the acknowledgments; and, if all are found correct, the postmaster will sign each duplicate list and return it to the Collectorate official who brought back the documents to the post office.

**An acknowledgment for every money-order.**

93. The money-order clerk should be particularly careful to see that he receives from the Collectorate an acknowledgment for every money-order, except when a note has been made on the duplicate list against any

order showing that it was not for Land Revenue, Road or Public Works cess. The money-order clerk will also see that every acknowledgment which he receives is in acknowledgment of the *full* amount of the money-order to which it appertains and that the date of credit entered on such acknowledgment agrees with the date of payment of the money-order.

94. Before each duplicate list is returned to the Collectorate, the money-order clerk will carefully compare it with the original and see that they are exactly alike, any remarks recorded in the one list (either in the Collectorate or by the money-order clerk or the postmaster) being copied in the other list.

**Comparison of duplicate list with the original.**

95. It will be the duty of the money-order clerk to report to the postmaster if the signed acknowledgments and the duplicate list or lists are not returned to him at latest by 4 p.m. on the day following that on which the treasury voucher was sent to the Collectorate. On receipt of such a report, the postmaster should at once bring the matter to the notice of the Treasury officer. Any serious or repeated delay in the return of the acknowledgments should be reported to the Postmaster-General. The money-order clerk should report to the postmaster every case in which revenue money-orders are not received back on the same day that they are sent to the treasury, and if it is found that this happens frequently, the postmaster should bring the matter to the notice of higher authorities.

**Report on the delay in returning signed acknowledgments to post office.**

96. The money-order clerk will report to the postmaster every case in which the coupon of a revenue money-order received by him is blank or is imperfectly filled up, and each such case should be reported by the postmaster to the Superintendent of the division in which the office of issue is situated.

**Report regarding blank or imperfectly filled up coupons.**

97. Omitted.

*Section B.—Procedure to be followed in the Collectorate.*

98. On receipt in the treasury of the money-orders with the duplicate copy of the list or lists in which they are entered and treasury voucher, the accountant will check and compare the documents. If there is any error, he will return all the documents to the post office with a note of the error or errors. This error note will be signed by the accountant and the tauzi navis. When the documents are correct, the accountant will at once cut off the portion of each money-order containing the coupon and acknowledgment, sign and date the money-orders (as payee) and return the paid money-orders to the postman. In the case of money-orders for amounts exceeding Rs. 500 the Treasury Officer also shall sign and date the money-orders as payee. The accountant will retain the lower portion of each money-order,

**Procedure to be followed in the Collectorate.**

including the coupon and acknowledgment, the duplicate list or lists of money-orders [Form 18 (  $\frac{2}{\text{R. M. O.}}$  ), Appendix A] and the treasury voucher. No money-order received from the post office may be refused.

**Treatment of money-orders received after list day.**

The acceptance of the revenue money-order after the latest date of payment is to be treated in the same manner as the receipt of a personal payment of revenue after the latest date of payment, and the sum will be kept in revenue deposit till the Collector has passed orders accepting the payment.

**Mode of entries in treasury accounts.**

99. The Treasury Officer will, on the same day, charge off the amount represented by the treasury voucher (A-c 12) by transfer and credit the amounts of the several money-orders as shown in the list or lists and on the acknowledgments to the appropriate departments.

**Procedure to be followed in cases of remittances received for estates situated in another district.**

If the estate on account of which a remittance of land revenue has been received is situated in another district, the remittance should be credited in the usual way, and the Collector, to whom the money-order should have been addressed, should be advised of the credit according to the procedure in rule 58. The remitter should also be advised of his error by a note on the money-order acknowledgment. In the case of Road and Public Works cess the amount thus erroneously remitted should be transmitted by remittance transfer receipts to the Collector of the district to which the cess properly belongs, and the remitter of the money-order should be advised of his error, as in the case of land revenue.

**Procedure to be followed in cases of remittance of some due other than land revenue and cesses.**

If it should be found that a revenue money-order has been erroneously issued for a remittance of some due other than land revenue or Road and Public Works cess, the Treasury Officer should make a note to that effect against the entry of the money-order on the duplicate list, and forward the coupon and acknowledgment with an advice list (Form 4—G. M. O.) to the appropriate department for disposal under the rules in Part III of the Rules for Government money-orders other than revenue money-orders.

**Disposal of money-orders which cannot be credited in Treasury accounts.**

100. If it should be found that any money-order represents a remittance apparently not due to or intended for the Provincial Government or any department or authority having an account in the treasury, or that the amount of the money-order cannot for this or any other reason be credited at once in the treasury accounts, the amount should be disposed of according to the standing rules and practice of the Account Department, or be made over in cash to the officer who would have been entrusted with it had the money been paid in cash instead of by money-order, or had it been sent as cash in an ordinary or registered letter.

**101.** The Treasury Officer will be responsible that the total of the amounts credited to the different departments and any sum made over in cash under rule 100 is equal to the amount of the treasury voucher received from the postmaster and debited to the Post Office.

**Responsibility of Treasury Officer.**

**102.** The next business to be done in the Collectorate will be a rough examination of the acknowledgments and coupons to see that the necessary particulars of remittance are given in each case. This examination should be made by the tauzi navis and by the certificate Department if a certificate has issued on account of Road and Public Works cess. If the amount due on account of any cess, interest and expenses are wrongly distributed by the remitter in the money-order, the Certificate Department will correct the distribution. The fact that the amount remitted is less or more than is due is immaterial. If more than is due is remitted, the excess will be treated as a payment in advance; if less than is due is remitted it will be treated as a payment on account.

**Examination of acknowledgments and coupons by Tauzi and Certificate Departments.**

If owing to omissions or errors in the particulars of remittance there is any uncertainty as to whether a remittance can be correctly credited according to the intentions of the remitter, a note should be made across the acknowledgment in red ink, stating how the remittance has been credited, or what further particulars are required, and in the latter case the remitter should be asked to send the required information immediately by letter. If a remittance of land revenue by money-order is received in the Treasury after the sunset of the latest date of payment, a note should similarly be made across the acknowledgment in red ink to the effect that the payment is "too late for the latest date of payment."\*

**Errors and omissions to be noted across acknowledgments.**

**103.** Immediately after the examination prescribed in the preceding rule the acknowledgments should be signed, dated and returned with the duplicate list or lists to the post office. The date on the acknowledgments must be the date of receipt of the treasury voucher by which the money-orders were paid. The Treasury Officer will be responsible that the acknowledgments and duplicate list or lists are returned to the post office at latest by 4 p.m. on the day following that on which they were received in the Collectorate. The coupons will be retained in the Collectorate.

**Documents to be returned to post office and retained in Collectorate.**

**104.** Whenever any communication is written by the Collector's office on the acknowledgment for the instruction of the remitter (*see* rules 99 and 102), one anna service postage stamp must be affixed to the acknowledgment before it is returned to the post office.

**Affixing of one anna service postage stamp on acknowledgments containing any red ink communication.**

\*It is to be understood that the date of receipt of the money-order in the Treasury is the date of the treasury voucher by which it is paid and not necessarily the date on which the acknowledgment is examined, signed or returned.

**Treatment of coupons.**

105. After the return of the acknowledgments to the post office, the coupons should be sent to the Tauzi Department so that the remittances may be entered in the departmental registers. The coupons should be initialled by a responsible officer of each department, and then be retained in the Tauzi Department till the accounts relating to the *kist* to which they relate are balanced and then sent to the record-room with the ordinary *chalan* in the manner laid down in rule 69. On each coupon the clerk must note over his signature the date when he posted in the tauzi ledger the amount referred to in the coupon.

**Treatment of duplicate list with postmaster's acknowledgment.**

106. When the duplicate list or lists with the Postmaster's acknowledgment for the documents returned to him are received back from the post office, they should be filed in the Collectorate Accounts Department and destroyed according to Appendix F, read with rule 122 of the Bengal Records Manual, 1928.

#### PART IV.—DISPOSAL OF ACKNOWLEDGMENTS.

**Sorting of acknowledgments and their return to office of issue.**

107. The acknowledgments appertaining to revenue money-orders received from the Collectorate will be sorted separately for each office of issue, and enclosed in envelopes [Form 19 (ii) ( $\frac{4}{\text{R. M. O.}}$ ), Appendix A] addressed to the postmasters of those offices. The acknowledgments for orders issued at a branch office are not to be returned to the branch office direct, but through its account office. The closed covers will be made over to the sorting clerk for despatch, as unregistered articles.

**Treatment of acknowledgments with red ink note not bearing postage stamp.**

108. Acknowledgments on which communications have been written, but which do not bear one anna service postage stamp, should not be charged with postage due but should be returned to the Collector's office for supply of the omission (*see* rule 104).

**Distribution of acknowledgments to postmen for delivery.**

109. On arrival in the office of issue the envelopes will be opened and the acknowledgments contained in each envelope will be checked with the number of the money-order; the envelopes will then be destroyed. The acknowledgments will next be stamped with the delivery or the date stamp, and be sorted for distribution to postmen and village postmen. The numbers of all acknowledgments given to each postman and village postman will be detailed separately by the money-order clerk, sub or branch postmaster in the postman's book or the village postman's register, the entries being repeated as often as the acknowledgments are given out for delivery.

**In delivering acknowledgments remitter's signature to be taken in postmen's book.**

110. The postman or village postman will obtain the remitter's signature or mark when delivering each acknowledgment in the postman's book or the village postman's register.



**111.** Acknowledgments which cannot be delivered in consequence of the remitter not being found will be returned by the postman or village postman to the money-order clerk, sub-postmaster or branch postmaster, as the case may be, who will sign for them in the postman's book or village postman's register.

**Return of undelivered acknowledgments to post office.**

**112.** Undelivered acknowledgments will be kept in the office of issue (if a head office) for a period of twelve months, and if still unclaimed will be destroyed.

**Destruction of undelivered acknowledgments by head office after 12 months.**

**113.** In sub-offices and branch offices undelivered acknowledgments will be retained for a period of three months and, if still unclaimed, will be forwarded to the head office in an unregistered cover on postal service. Such acknowledgments will be kept in the head office for a further period of nine months, and, if then still on hand, will be destroyed.

**Disposal by sub- and branch offices of undelivered acknowledgments.**

**114.** Postmasters, sub-postmasters and branch postmasters of the offices of issue will be responsible that acknowledgments are delivered to remitters of revenue money-orders without any unnecessary delay and free of charge. Enquiries as to the punctual and free delivery of acknowledgments should be made from time to time from zamindars who may call at the post office to have revenue money-orders issued.

**Responsibility of post office for punctual and free delivery of acknowledgments.**

**115.** Remitters of revenue money-orders should be advised to examine carefully their acknowledgments for the money-orders in case there should be any red ink note by the Collectorate calling for further particulars, or indicating a doubt as to whether a remittance has been correctly credited according to the intentions of the remitter.

**Remitter to examine acknowledgments.**

*Notes.*—Land revenue and cesses can also be paid by means of a telegraphic money-order. In sending such a money-order the existing form of the revenue money-order should be used with the words "By telegraph express" or "By telegraph ordinary", as the case may be, written across it. The manner of issue will be the same as for an inland telegraphic money-order, all entries, both printed and manuscript, in the coupon portion of the form *except* the "money-order number" and the "total amount" and the entries on the portion to be filled in by the collectorate being charged for and signalled as a private communication. The acknowledgment and the coupon, cut off from the form *without being separated from each other and instead of being pasted to the corresponding advice*, should be sent by the office of issue to the payee in a postal service cover addressed to him. A record of the particulars of the address of the remitter should, however, be kept on the reverse of the office copy of the telegraphic money-order advice, and when the telegraphic money-order acknowledgment is received back, it should be disposed of according to the instructions contained in the Post-office Manual. The acknowledgment and the coupon, received by post direct from the office of issue, should, after being signed, be also made over by the collectorate to the post-office of payment, which will dispose of it in the same manner as an acknowledgment of ordinary revenue money-order is disposed of.

**CHAPTER X.—Reconciliation of Accounts.****Agreement between Treasurer and Accountant.**

**116.** After consulting the Accountant-General, Bengal, the Board allows a certain period after the latest day of payment for the reconciliation of the daily balance sheets of the Accountant and the Treasurer. The number of days allowed to each treasury for this purpose is given in Appendix C. In the case of all cess demands an additional period of grace of 30 days is given (*vide* rule 68).

It may be found convenient if the estates are distributed among the poddars, so that all the chalans dealt with by one individual poddar will go to one accountant only. Probably it will be found that two poddars will be required for the estates which one accountant can attend to.

Each accountant should compare his day's total with the total of that day's slips of the poddar or poddars through whom his chalans had come, and in this way an error would very quickly be localised.

**Agreement between Accountant and the Tauzi Department.**

**117.** In addition to the daily agreement (*vide* rule 64) an agreement by kists or year ending 31st March in respect of Part III estates must be effected between the tauzi ledgers and the accountant's registers, and for this purpose the cross-headings under the detailed chalan columns in the ledger have been provided.

**Details of procedure.**

**118.** (i) When the posting of chalans in the ledger is finished and the totals of the detailed chalan columns struck and the results of the kist entered against their respective cross-headings, each tauzi clerk will sign and date the balanced account of each estate or cess demand in his charge, to which the kist just expired related, and prepare two goshwaras or khatians in Forms 8 (i) and (ii) for land revenue and one for cesses in Form 9 in Appendix A.

(ii) Of these goshwaras:—

(a) In form 8 (i) will be entered the land revenue demand of all the estates in the tauzi clerk's charge, each estate being treated as a whole, the details of the separate accounts and residuary shares not being entered. From this goshwara Return No. X for land revenue will be prepared.

In form No. 9, particulars of every separate account of the cess demand will be entered, because for cess purposes a separate account is treated as if it is an estate and consequently there is one goshwara. From this goshwara Return No. XXXVIII for cesses will be prepared.

(b) The second goshwara in Form 8 (ii) refers only to land revenue; in it will be entered merely those estates which show a balance in column 18 of the former goshwara [Form 8 (i)], care being taken to note in the remarks column what portion (if any) of such balance has been previously advised in the previous kist's goshwara; and where in any such estate there are separate accounts, the requisite entries are to be made in this goshwara for each such separate account and the residuary share, and the totals of each column as regards such estate struck. The figures for the general account will not be reproduced in this goshwara. From this second goshwara the arrear list (Form 20, Appendix A) will be prepared for land revenue.

(c) Examples of goshwaras will be found in Forms 8 (i) and (ii). The particulars for the former of these goshwaras will, where there are separate accounts in an estate, be obtained from the general account of such estate.

(iii) In the goshwara the figures to be entered in the various columns will be thus obtained:—

For columns 8, 4, 5 and 6	} from	the	figures	in	column	}	of the	ledger	against	cross-	heading	}	respec-		
Ditto 7, 8, 9 and 19														(b)	3, 4, 5 and 6
Ditto 14 and 15														(c)	3, 4, 5 and 6
For column 11 ..														(c)	1
Ditto 12 ..														(e)+(d)	2
Ditto 13 ..														(b)	7
Ditto 16 ..														(c)	3
Ditto 17 ..														(b)	8
Ditto 19 ..														(c)	9
Ditto 20 ..														(e)+(d)	1

In an estate having separate accounts, it will be found occasionally that the arrear demand noted in the general account is less than that entered against some particular separate account, the reason being that some of the other separate accounts had in the previous kist an excess to their credit.

When such an arrear is paid up in full, then in the general account of the estate the arrear collections will be found to be greater than the arrear demand. Where this is so, then, when preparing the goshwara referred to in paragraph (ii) (a) above, the clerk will enter in column 14 of the goshwara the excess of the arrear collection over the arrear demand, as shown in the general account of the estate.

*Example.*—In the general account of an estate the arrear demand in the September kist is shown to be Rs. 4. In one separate account of such estate the arrear demand is given at Rs. 5, the reason being that at the end of the June kist the other separate account and the residuary share, each had an excess payment of 8 annas. The Rs. 5 arrears are paid at the September kist. In preparing the goshwara for the September kist the clerk will enter Rs. 4 in column 12 and Rs. 1 in column 14.

The figures in column 18 will be the total of the entries in columns 16 and 17, and the entries in columns 21 and 22 of the land revenue goshwara will be made by the tauzi clerk when preparing the arrear list.

Each goshwara form, when filled up, is to be signed and dated by the clerk who prepared it.

To expedite the preparation of return, columns 1 to 11 of the goshwara should, where possible, be written up during the slack period of the kist.

(iv) For each class of estates or cess demands the series of goshwaras should be separate from those of any other class.

(v) On the figures for the estates being all noted in the goshwara, the clerk will total up columns 3 to 20 both inclusive.

(vi) The accountant's figures will similarly be totalled up for the same period, and when the total so obtained agrees with the grand total of the totals of the tauzi clerks' goshwaras, the reconciliation of the accounts will be complete.

**Mistakes in goshwara how to be localised.**

119. When the figures of the several clerks have been brought together, and it is found that they will not answer to the tests and are incorrect, the several clerks' figures should be separately tested in order to determine which clerks' figures are wrong. Then, when this has been thus ascertained, the test can be applied to such separate parts as the figures of the clerk at fault can be conveniently divided into, such as pages or groups of pages. In this way it will be possible to fix the position of the error within reasonably narrow limits, and the ascertainment and correction of the error will be facilitated. In this work the clerks, whose figures are correct, should assist those whose figures are incorrect.

**Verification of goshwara.**

120. The Tauzi Deputy Collector and the office superintendent should verify the goshwara (see rule 118) by testing a certain number, to be fixed by the Collector, of the cases entered in it with the tauzi ledger initialling in the goshwara each case so tested and seeing that the chalans have been correctly entered, added up, and the previous balance or excess, if any, correctly brought in. The total of column 11 on each page of the goshwara should be checked by a clerk, other than the clerk who prepared the goshwara, under the supervision of the office superintendent, and the Tauzi Deputy Collector and the office superintendent should check two and five per cent., respectively, of such totals. A certificate that the requirements of this rule have been complied with should be submitted with Returns Nos. X and XXXVIII.

121. The rules given in Appendix D will be followed in conducting an examination of the tauzi accounts, when any fraud has been suspected or discovered.

Examination of accounts when any fraud is suspected or discovered.

### CHAPTER XI.—Compilation of Periodical Returns.

122. The returns to be submitted by the Collector are Return No. IX (Form 10), Return No. X (Form 11), a yearly Return No. XLI (Form 12) for land revenue, and Return No. XXXVIII (Form 13) for all cesses, *vide* Appendix A.

Returns to be submitted.

#### (a) Return No. X.

123. The progress of collection of land revenue is watched by the Board. To enable it to do this a Return No. X of the demands, collections and balances from estates under Parts I and II is to be submitted after the close of each kist by each Collector in Form 11, Appendix A. Of each Return No. X, two copies are to be sent to the Commissioner, who will, without delay, forward one copy, together with his remarks on the same, to the Board. As regards Part III estates, the demands, collections and balances both of revenue and cess will be shown in the Annual Return No. 1 and of revenue only in Return No. XLI.

Return No. X. Its object.

124. In submitting Return No. X, District Officers should always note at the foot of it how many, if any, out of the number of estates entered in column 8, Table I, are waste land lots temporarily held revenue-free under the new Waste Land Lease Rules or other estates not paying revenue at the time, and the date, if known, on which each such lot or estate will become liable for revenue.

Estates temporarily held without demand to be noted in the return.

125. Return No. X should be submitted by Collectors within 30 days from the date of the kist. With the return should be sent copies of the entries made in Registers 39 and 40 during the period under report and also the copy of the abstract roll referred to in rule 132 (i) below.

Date of submission.

*Note.*—The extract from Register 40 accompanying Return No. X should show all items of addition and deduction of existing estates accounted for in kistwar abstract, *e.g.*, if a progressive increase is shown against an estate to take effect in two different periods an extract of Register 40 for that estate should accompany Return No. X for both periods.

126. The "demand" for a particular kist should include only those sums, being sums due from either proprietors, farmers or raiyats, for the recovery of which as an arrear legal steps can at once be taken on the day immediately following the latest day of payment.

Demand of a kist.

**Explanation of  
balances.**

127. In order to prevent the very general and incomplete character of the explanations which are often given in Return No. X of the *arrear balances*, amounting in many instances to no more than that certificates have been issued, or even, in some cases, that a subordinate officer has been called upon to expedite the collection, the Board desires that the explanations of each item of the balances should be so framed as to give clear and satisfactory information on the following points:—

- (i) The year on account of which each portion of the balance is due.
- (ii) The causes which have prevented the realization of the balance before the kist under review.
- (iii) The progress which has been made during the kist under review towards realization. Where a considerable time has elapsed since compulsory processes have been issued for realization, it should be explained why they have not been successful.

In order also to enable the superior revenue authorities to trace the progress which has been made during the kist under review, in reducing each item of balance which is shown in the previous kist's return, Collectors are requested to give a consecutive number to each explanation. The explanations annexed to the statements of subsequent kists should refer by number to the explanation of the previous kist which covers the particular item. No such elaborate explanations are required of balances of less than six months' standing, whether appearing in the column of arrears or that of current balances, but it must be distinctly shown that the balances are recent. It will be sufficient in these cases for the Collector himself to keep a close watch over the balances, and (except where satisfactory progress has not been made during the kist in the collections generally) to give a more general explanation, such as that "certificates were issued last kist."

**Arrear balance.**

128. In explaining arrear balances in Table III of Return No. X, District Officers should always specify the year to which such balances respectively belong.

**Review of  
collections.**

129. The result of collections, arrear as well as current, during the kist should be reviewed by the Collector in the explanation sheet and by the Commissioner in his resolution. In doing this, comparison should be made not with the collections of the preceding kist, but with those of the corresponding kists of the three previous years. In all cases percentages should be worked out, and any falling off in the collections of the kist under review, as compared with those of the

corresponding kists of previous years, should be briefly explained. As regards arrears, it should be borne in mind that the recovery of the realisable demand in full is expected.

130. To each kistwar return should be attached a memorandum showing how the agreement has been effected between the figures given in the return and those of the first stage of compilation received from the Accountant-General. For instance, in submitting the return for the September kist, the memorandum would be as follows taking into account receipts since the "last latest date" of the previous kist:—

Memorandum of receipts.

MEMORANDUM.		Rs. A. P.
<i>Add</i> —Receipts for 29th and 30th June	...	
Ditto for July	...	
Ditto for August	...	
Ditto for September 1st to 28th (latest date)	...	
Ditto for September 29th and 30th	...	
<b>GRAND TOTAL</b>	...	
<i>Deduct</i> —Receipts for 29th and 30th June	...	
<b>NET TOTAL</b>	...	

The figures should be obtained from the tauzi navis's chalan register.

The net total should agree with the total of the first stages of compilation for the months of July, August and September, after excluding from the latter any sum (the amount of which should be stated) that has been credited during the period in question as miscellaneous land revenue and as revenue of estates under direct management of the Provincial Government. Similarly, for the next kistwar return, the receipts of the 29th and 30th September, which have been shown as a separate item at foot of the September return, would be added and then deducted, as in the case of the receipts for the 29th and 30th June, from the total, in order to give complete month's figures, which the Board would be able to check with the figures rendered by the office of the Accountant-General, Bengal.

131. Omitted.

132. (i) Table I is based on the abstract roll (Form 3, Appendix A) prescribed in rule 20 (i) above. To it should be attached a copy of the abstract roll with a certificate from the Deputy Collector in charge that he has verified the entries in columns 4 to 7 of Table I,

Method to be followed in preparing Return No. X.

that he has tested the authority for these alterations and has seen the alterations made in the tauzi roll.

(ii) Table II, save the figures in column 2, is compiled directly from the tauzi goshwara (see rule 118 above). For column 2 the figures are got from column 8, Table I, of the Return.

The figures for the other columns will be obtained thus:—

For column	..	3	} from the total of the figures in column	3	} of the goshwara.
Ditto	..	4		7	
Ditto	..	5		11	
Ditto	..	8(a)		4	
Ditto	..	8(b)		8	
Ditto	..	7		5	
Ditto	..	8		9	
Ditto	..	9		46	
Ditto	..	10		10	
Ditto	..	11		12	
Ditto	..	12		14	
Ditto	..	13		20	
Ditto	..	14		16	
Ditto	..	15		17	
Ditto	..	16		18	
Ditto	..	17		19	

In the explanation sheet the reductions shown in columns 7 and 8 should be distinguished from remissions.

Annas and pies to be omitted.

(iii) For the purposes of this return the annas in a goshwara total should, if they exceed eight in amount, be treated as one rupee and ignored if they are eight or less than eight.

Annual statement for the estates in arrears.

133. For each year a statement for the estates under Parts I and II in arrear should be prepared in the following form:—

- |  |   |
|--|---|
| 1. Tauzi number.   | 3. Balance of the current year up to the last kist. |
| 2. Balance of last year up to the last kist of current year. | 4. Total.   |
|  | 5. Remarks.   |

The entries in column 4 should agree with those in column 18 of the first goshwara (vide rule 118 above) then made regarding the estates in default.

Example.—The balance against an estate at the end of the last kist is Rs. 750 and the current balance of the year is Rs. 500—

		Rs.
Then in column 3 will be entered	..	500
In column 2 will be entered	..	250
		—
	Total	.. 750
		—



**134.** The Board supplies a test table (*vide* Appendix B) for ensuring the correct preparation of Returns Nos. X and XXXVIII and their exact examination in the Commissioner's office. Officers are to be careful to see that this table is kept by their clerks always before them and fully used. **Test table.**

**135.** The tauzi clerks will keep notes of errors which are discovered after the return has been submitted, in consequence of chalans bearing wrong numbers having to be transferred to another account and other causes. The necessary changes will be made and the totals of the return corrected, so as to agree with the corresponding figures of the next return and the change made explained in the latter return. **Errors discovered after submission of return.**

**(b) Return No. XXXVIII.**

**136.** Return No. XXXVIII (Form 13, Appendix A) must be submitted to the Commissioner within 30 days after submission of Return No. X. The submission of this return to the Board should be discontinued, Collectors being merely required to transmit direct to the Board's office a copy of the review of collections, which is appended to each return under rule 137 (*ix*). Demands, collections and balances of cess from Part III estates should be omitted from this return. **Return No. XXXVIII.**

**137.** (*i*) The return for each kist is to relate to the period between the date of the expiry of the period of grace allotted to the kist immediately preceding and the date on which the similar period allotted to the kist in hand expires. Thus the return for the kist ending on the 12th of January will include all collections credited into the treasury on and after the preceding 29th of October and up to and inclusive of the 11th of February. **Mode of preparation of Return No. XXXVIII.**

(*ii*) Table I is not to contain estates or tenures the cess of which is due from other districts.

(*iii*) As soon as possible after the close of the period of grace allotted to each kist, the Collector of a district will have prepared, with regard to the cess due from his district to another district, a statement relating to the estates and tenures concerned, in the kistwar statement form, omitting cross-heads 6, 7, 8 and 9 in Table II, noting in the remarks column when the sums entered in columns 11, 12 and 13 against cross-head 5 were transmitted to the district concerned, and will forward it to the Collector of that district, who, after comparing it with the previous kist's statement, and satisfying himself that the discrepancies, if any, are duly accounted for, will incorporate the figures in his own district return for the kist against cross-head 8, Table II.

(iv) A table is to be prepared and hung up in the office, showing from what districts cess is due and to what districts it is due, and with regard to the latter, the cess tauzi number of each of the estates or tenures concerned and that of the part in which it is entered.

This table is to be dated and to bear the signature of the Deputy Collector in charge of the Tauzi Department.

*Note.*—In addition to the above, a note should be kept in the ledger against the estates borne on the revenue-roll of one district, but of which the cess is partly payable to another district. At the end of the kiat, a separate goshwara in respect of cess due to other districts should be prepared for compiling the statement required by clause (iii) above and for filing in cross-head 6 of Table II of Return No. XXXVIII.

(v) Table I will be prepared from the abstract referred to in rule 20(i) above.

(vi) Table II as to the first four cross-heads will be prepared from the goshwara (see rule 118) in a way similar to that prescribed for Return No. X (vide rule 132).

The entries against cross-head 6 will be made from the statements prepared in accordance with the directions given above under clause (ii), and the entries against cross-head 8 will be obtained from similar statements received from the districts concerned.

(vii) To each return is to be attached a copy of the abstract (see rule 20) of each part of the Cess Registers for the kist under report, with a certificate of the Deputy Collector in charge of the Tauzi Department that he has verified the details of the entries against cross-heads 3 and 5; that he has tested the authority for those alterations, and has seen that the alterations have been made in the Cess Registers.

(viii) To each return is to be attached the certificate regarding verification of accounts required by rule 47.

(ix) Each return should show what has been collected during the period under report under each part mentioned in Table II, column I. Unless this is done, no correct comparison with the accountant's figures can be made. The collections of the kist should be reviewed as laid down in rule 129.

The percentage should not be of arrear collections on the arrear demand, nor of current collections on the current demand, but of total collections on the net current demand.

(x) To each kistwar return should be attached a memorandum showing how the agreement has been effected between the figures given in columns 11, 12 and 13, cross-head 9 of Table II of the return, and those of the first stage of compilation received from the Accountant-General, Bengal. The figures in the memorandum (form of which, for instance, is given below) should be obtained from the accountant's register—

MEMORANDUM.

<i>June kist.</i>					Rs.
April	..	..	..	..	..
May	..	..	..	..	..
June	...	..	..	..	..
Treasury total—April, May and June					.. ..
<i>Deduct</i> —Collections from 1st to 12th April					.. ..
<i>Add</i> —Collections from 1st to 13th July					.. ..
<i>Add</i> —Amount paid in other districts as appertaining to this district during this kistwar period, but not credited in the Treasury accounts of this district within this kist					.. ..
<i>Deduct</i> —Amount paid in other districts as appertaining to this district in the previous kistwar period, but credited in the Treasury accounts of this district within this kist					.. ..
 <i>Net kistwar grand total, being the total of figures in columns 11, 12 and 13 of Table II of the kistwar statements, against cross-head 9</i>					.. ..

138. When forwarding the last kistwar return of the year, if, for the period embraced by the kistwar returns of the year, the percentage of total collections on the net current demand is less than 100 an explanation must be given.

Explanation when percentage is less than 100.

139. Fractions of a rupee should be excluded from all the statements. When the fraction exceeds eight annas, a unit should be added, otherwise it should be rejected. This rule must be applied, however, with the proviso that the total of any column or line from which fractions are omitted shall not differ from the true total by more than half a unit, and to this end the details must be intelligently adjusted.

Fractions to be excluded.

*Note.*—As the supplementary kistwar statement, referred to in rule 137 (iii), is not itself a "Return" but merely supplies material for the preparation of Return No. XXXVIII actual figures in rupees, annas and pies must be shown in the statements, but in compiling Return No. XXXVIII the provisions of the above rule will be observed.

Preparation of statements to be done with care.

140. Return No. XXXVIII must be prepared in the Tauzi Department, a copy being forwarded to the Commissioner's office. The Collector's draft copy will be retained in his office for record. District Officers are specially to see that all anomalies and discrepancies, which appear on the face of the return submitted by them, are explained at the time when it is first submitted, so as to avoid the necessity of further explanations being called for.

### (C) Return No. XLI.

Annual Return No. XLI.

141. The statistics of land revenue demands, collections and balances for the year should be submitted in Return No. XLI (Form 12, Appendix A). The yearly return will show the figures for the period between the 1st of April and the 31st of March. To obtain the figures for estates under Parts I and II from the kistwar returns No. X of the year, the figures relating to the period between the day following the last kist of the year and the 31st of March, both days inclusive, of the year under report and of the preceding year should be taken into account. Figures in respect of Part III estates should be obtained direct from the tauzi ledger.

The tauzi clerk must keep a daily account of the collections made during the period between the close of the last kist and the end of the year showing for the chalans received—

- (a) the part of the roll to which each belongs,
- (b) the amount represented by each, distinguishing between arrear, current and advance;

and on the morning of the 1st of April he will total up all such entries and will thus know how much has been paid during the above period under Parts I and II as arrear, current and advance. A similar statement embodying the totals of all these accounts should accompany the annual return to permit of its being checked with the last kistwar return No. X of the year. For the purposes of this return, the total current collections shown in this statement, which would ordinarily represent the amounts paid in towards the first kist of the next financial year, should be treated as advance.

The figures under Parts I and II for the annual return will ordinarily be obtained thus:—

*Column 2*—Will show the figures in column 8, Table I, of the last kistwar return No. X, plus any additions and minus any deductions made between the last kist and the end of the year under report.

*Column 3.*—Will show the figures in column 5, Table II, of the first kistwar return No. X of the year, *plus* any sum realized as advance payment between the last kist of the preceding year and the last day of that year.

*Column 4.*—The figures in this column will represent the total sum actually collected during the year and will be equal to the total of the collections shown in the several kistwar returns No. X of the year, *plus* the collections made between the last kist of the year under report and the end of that year and *minus* the collections of the corresponding period of the year preceding.

*Column 5.*—The figures will be those in column 3, Table I, of the first kistwar return No. X, after addition, or deduction, as the case may be, of the figures shown against cross-head 6 in column 10 of the several kistwar abstracts (Form 3, Appendix A) accompanying the kistwar returns of the year, care being taken to allow for the alterations made during the period between the last kist and the last day of the year under report and of the preceding year.

*Column 6.*—Will show the amount as in column 3, Table II, of the first kistwar return No. X of the year, less the sum realized out of it during the period between the last kist and the last day of the preceding year, and *plus* or *minus*, as the case may be, the figures shown against cross-head 6 in column 9 of the several kistwar abstracts (Form 3, Appendix A) accompanying the kistwar returns of the year, due allowance being made for the alterations during the period between the last kist and the last day of the year under report and of the preceding year.

*Columns 8 and 9.*—The figures for these two columns will be obtained by subtracting from the sum of columns 3 and 4 the amount entered in column 15.

*Column 11.*—The figures will be obtained from the applications for and the letters sanctioning the remissions. In the explanation sheet details of the amounts should be given in a tabular form referring to the kistwar returns No. X in which they were shown and quoting the orders sanctioning them.

*Column 12.*—For this column take the difference between columns 5 and 8 and subtract from it so much of the remission included in column 11 as appertains to current demand of the year.

*Column 13.*—Enter here the difference between columns 6 and 9 subtracting from it so much of the remission included in column 11 as appertains to the arrear demand of the year.

*Column 15.*—This will show the figures in column 17, Table II of the last kistwar return No. X of the year, *plus* any addition made during the period between the last kist and last day of the year under report.

The other columns require no special instructions.

When the above instructions cannot be followed in obtaining correct figures for any column, the reason should be stated in the explanation sheet with the details showing how the figures have been obtained.

## CHAPTER XII.—Collection of Arrears.

### 142. Omitted.

#### (a) Land Revenue.

**Form of arrear list.**

143. After the expiry of each kist, to enable measures to be taken for the collection of the outstanding balances, an arrear list is to be prepared in Form 20, Appendix A, for arrears of land revenue.

The tauzi navis will be held personally responsible for sending to the Arrear Collection Department the earliest possible information as to farmers' arrears. Draft certificates against all farmers in arrears should be sent by him not later than a week after the rent falls into arrear. For this purpose the goshwara of estates entered in Part II of the roll should be prepared first.

In respect of Part III estates the Khas Mahal Department will prepare arrear lists in respect of tenures saleable under Act XI of 1859 read with Act VII (B. C.) of 1868 and send them to the Arrear Collection Department.

**Arrear list how to be retained.**

**Default Record.**

144. The arrear list for each kist should be bound in paper and kept as a record of how often an estate has defaulted in previous years. To enable the tauzi navis to see quickly how often an estate or separate account has defaulted in previous kists, each tauzi clerk will keep for the estates in his charge a "Default Record" in Form 21, Appendix A.

**Share of Tauzi Department in preparation of arrear list.**

145. (i) As soon as the accounts of a kist have been completed the Tauzi Department, with regard to every estate or share of an estate against which a figure appears in column 18 of the goshwara [in the case of land revenue this will be the second goshwara, *vide* rule 118 (ii) (b), above], will fill up columns 1 to 4, 6 to 11 of the arrear list, and also, where Road and Public Works

cesses are noted in the tauzi ledger, enter in column 12 the amount of the arrears not covered by certificates, and if there are arrears included in a certificate case, then a note should be made in the remarks column of the number and year of each such case, and in column 25 will make the requisite entries in those cases where section 5 or 17 of Act XI of 1859, or Part III of Act IX (B.C.) of 1879, as amended by Act III (B.C.) of 1881, apply, and also the number of times the estate or share (where the whole estate is in arrear) in default has previously defaulted in the last two years.

(ii) The list should be prepared in separate sheets by each tauzi clerk, who has a separate charge of estates, and signed and dated by him. It should also be countersigned by the tauzi navis. There should be a separate list for each class of estates.

(iii) Every tauzi clerk's list of the estates under his charge which have defaulted at the kist should, as soon as it is completed, be made over by the tauzi navis through the gazetted officer in charge of the Tauzi Department to the Deputy Collector in charge of the Arrear Collection Department to be laid before the Collector for orders.

146. Whenever any portion of the arrears so due is paid into the treasury, a duplicate copy of the chalan will be sent by the Treasury Officer to the Tauzi Department, by whom, it will be entered (*i.e.*, so much of it as is arrear, not interest or costs) in the detailed chalan columns of the tauzi ledger in the appropriate column under the table allotted to the kist within which it was paid.

Information as  
to collection of  
arrears.

If any portion of the arrear is remitted by money-order, the money-order will be sent to the Arrear Collection Department, where a clerk will prepare a chalan for the amount remitted and send the money-order with the chalan to the accountant who will enter the amount in his register and then send the chalan to the arrear Collection Department and the money-order to the Tauzi Department.

#### (b) Cesses.

147. The number of cess-paying properties in arrear will be seen from column 18 of the cess goshwara (Form 9, Appendix A). Each tauzi clerk must note in his ledger against every cess demand, for the arrears of which a certificate has issued, the fact of issue with number, date and year and the amount of such arrears included in it. Column 21 of the goshwara will be filled up by the tauzi clerk from the ledger.

**When steps should be taken to recovery arrears due by revenue-paying estates.**

**148.** Steps may be taken to recover the arrears in the case of revenue-paying estates after every kist, provided that if the arrear on any estate is less than one rupee, no certificate shall be filed in respect of that estate until after the last kist of the financial year.

This rule is subject to the provisions of rule 150.

**Intermediate arrear lists.**

**149.** With regard to revenue-free estates, rent-free lands, mines, and railways, steps will ordinarily be taken to recover arrears only once a year. The Collector should, however, fix for his district the amount of arrears for which a certificate should always issue in the case of such properties. If, at any kist other than the last kist of the year, it is found that the arrears exceed this amount, steps should be taken to recover them.

**When complete list is to be prepared.**

**150.** At the close of the year certificates should be issued for the whole default of the year, except in the case of petty arrears which may be allowed to accumulate to Rs. 5 before the issue of the certificates, provided that certificates must issue for any smaller sums, when necessary, to avoid their recovery being barred by limitation.

**Draft certificates to be prepared by the Tauzi Department.**

**151.** The certificates will be prepared in draft by the Tauzi Department. When the Tauzi Deputy Collector has filled up column 22 of the goshwara "(if certificate to be filed or not)," the tauzi clerks will each take the sheets of the goshwara which refer to the ledgers in their charge, and will prepare certificates in draft after comparing the ledger with the goshwara. In drawing up certificates the Tauzi Deputy Collector will have regard to Board's Instruction 15, page 74 of the Certificate Manual, 1936. In order to ascertain the names and addresses of proprietors, reference will be made to the Land Registration Department for estates; the information will be obtained from the cess registers for rent-free lands, etc. The draft certificates may either be sent to be filled up, or a memorandum of the tauzi numbers of the estates may be sent at an earlier stage, so that there may be no delay in furnishing the names and addresses of proprietors of estates or holders of rent-free lands.

The Tauzi Department is responsible for entering in the draft certificate all demands that accrue under the Cess Act up to the day before the signing of the certificate and should enter them in such a way that they can be checked in the Certificate Department. For this purpose the draft certificate will specify—

- (i) the amount of arrear or, if arrears accruing on different dates are entered in one certificate, the amount of each separately;
- (ii) the date on which each arrear accrued;



- (iii) the rate of interest;
- (iv) the interest on each demand and the total interest; and
- (v) the total sum due up to the date previous to that on which the certificate is signed. For this calculation it is necessary that the Tauzi Department should know the date on which the certificate will be signed.

**152.** Omitted.

**153.** When the draft certificates have been drawn up with the particulars specified in items (i), (ii) and (iii) of rule 151, the Tauzi Department will next proceed to ascertain from the Certificate Department the date from which the Certificate Officer will sign the draft certificates and the number which can be signed on each successive day after check. The Tauzi Department will then prepare batches of draft certificates that can be signed by the Certificate Officer on each day after noting thereon the particulars specified in items (iv) and (v) of rule 151. The Tauzi Deputy Collector after checking the certificates with the entries in the Goshwaras, will initial them and send them in batches on the dates previously arranged to the Certificate Department with Register 9. The Certificate Department will check the batches of draft certificates, verify them with the entries in the Register with particular reference to the demand noted in column 4 thereof and after signing the draft certificates will enter the number of the certificate case in respect of each certificate in red ink in column 1 of the Register and will then return it to the Tauzi Department after putting his initial in column 5 thereof. The Tauzi Department will then enter the number, date and year of the certificates in column 23 of the Goshwaras.

**Arrear Collection Department to check certificates.**

**154.** Whenever any portion of the arrear due and for which a certificate has been filed is paid into the treasury, a duplicate copy of the chalan will be sent by the accountant to the Tauzi Department, where it will be entered (or so much of it as is arrear, not interest) in the ledger, in the appropriate column under the table allotted to the kist within which it was paid.

**Information as to collection of arrears.**

If any portion of the arrear is remitted by money-order, the money-order will be sent to the Certificate Department, where a clerk will prepare a chalan for the amount remitted and send the money-order with the chalan to the accountant, who will enter the amount in his register, and then send the chalan to the Certificate Department and the money-order to the Tauzi Department.

**Crediting of arrears paid in, but for which a certificate has not been filed.**

155. Whenever any one desires to pay in arrears for which no certificate has been filed, the payer will follow the procedure described in Chapter VIII above, and the sum will be credited in the ledger as if it were an ordinary payment made during the then current kist, which for this purpose commences from the date of the expiry of the period of grace allotted to the *kist* which has just previously expired.

**Interest.**

Since section 45 of Act IX (B.C.) of 1880 is not obligatory but permissive as regards interest, the Board considers that when the arrears are too trifling to warrant the use of the certificate procedure, the interest accruing on them is too trifling to calculate or to act as a stimulant to punctuality, and therefore it will not be necessary for clerks of the Tauzi Department to calculate the interest due on such sums.

156. Omitted.

**Amounts irrecoverable.**

157. At the beginning of each month the Deputy Collector in charge of the Certificate Department, should furnish the Tauzi Deputy Collector with a list showing what arrears of cess were found in the preceding month to be irrecoverable.

### CHAPTER XIII.—Abatement and Remission of Land Revenue: General.

158. Remissions of all kinds affect only balances already accrued and, as such, are to be distinguished from abatements of the annual demand.

Rules for remission and abatement of cesses are contained in the Cess Manual, 1939, but the rules contained in this chapter will apply *mutatis mutandis*.

**Abatement of Land Revenue.  
Power of sanction.**

159. The power of sanctioning abatement of the revenue or rent demand of an estate during the currency of a settlement will be exercised by Collectors, Commissioners and the Board of Revenue as shown below:—

- (a) The Collector has power to sanction abatement of rent or revenue as the case may be up to a total of Rs. 1,500 in a year in all estates managed direct by the Provincial Government, whether they are the property of the Crown or of private persons, without reporting to the Commissioner, but he will report to the Commissioner all amounts abated in excess of a total of Rs. 1,500 at the time he sanctions such abatement. No amount in excess of a total of Rs. 5,000 in a year may be abated without the order of the Commissioner.

- (b) The Commissioner shall report to the Board of Revenue any amount abated in estates under direct management in excess of a total of Rs. 5,000 in any one district at the time he sanctions such abatement.
- (c) The Collector has power to sanction abatement of revenue in temporarily-settled estates bearing a revenue not exceeding Rs. 500.
- (d) The Commissioner has power to sanction abatement of revenue in temporarily-settled estates bearing a revenue exceeding Rs. 500.
- (e) The Collector has power to sanction in all estates abatements in consequence of the acquisition of land under the Land Acquisition Act I of 1894.
- (f) The Board of Revenue alone has power to sanction abatements due to diluvion, ascertained after a survey conducted under Act IX of 1847. The Board alone has power to sanction abatement of rent or revenue in other cases not specified above.

**160.** In estates managed direct by the Provincial Government, the return giving the details of, and reasons for, such abatements will be prepared by the tahsildari establishment in charge of each estate. When in such estates losses of revenue occur in the course of the year, they should be treated as irrecoverable balances, and no alteration in the demand entered on the tauzi roll should be made until at the end of the year, when the requisite sanction should be accorded to any abatement of demand for the following year and the total of the amounts abated should be entered in part I of Return No. IX.

**Abatement of revenue in estates managed direct by the Provincial Government when to be sanctioned.**

**161.** All abatements will be included in Return No. IX, which will be submitted to the Commissioner at the end of each kist but abatements in estates managed direct by the Provincial Government will be included only in Return No. IX for the first kist of the year. In the return the cases of abatement should be divided into two parts. In Part I will be entered the cases which the Collector has sanctioned, but the particulars of each item need not be stated: across columns 1 to 3 of the return will be written the words "abatements in estates managed direct," "abatements, in temporarily-settled estates," or "land acquisition abatements", as the case may be, and the total amount abated under each of these three heads will be entered in column 6 and the numbers and dates of the Collector's orders will be quoted in column 8. In Part II will be entered in detail the abatements requiring the sanction of the Commissioner, the causes necessitating abatement being fully stated, and in cases of diluvion it should be reported what is the area diluviated and whether the lease provides for abatement. The Commissioner will

**Abatement when and how to be included in Return No. IX.**

**Crediting of arrears paid in, but for which a certificate has not been filed.**

**155.** Whenever any one desires to pay in arrears for which no certificate has been filed, the payer will follow the procedure described in Chapter VIII above, and the sum will be credited in the ledger as if it were an ordinary payment made during the then current kist, which for this purpose commences from the date of the expiry of the period of grace allotted to the *kist* which has just previously expired.

**Interest.**

Since section 45 of Act IX (B.C.) of 1880 is not obligatory but permissive as regards interest, the Board considers that when the arrears are too trifling to warrant the use of the certificate procedure, the interest accruing on them is too trifling to calculate or to act as a stimulant to punctuality, and therefore it will not be necessary for clerks of the Tauzi Department to calculate the interest due on such sums.

**156.** Omitted.

**Amounts irrecoverable.**

**157.** At the beginning of each month the Deputy Collector in charge of the Certificate Department, should furnish the Tauzi Deputy Collector with a list showing what arrears of cess were found in the preceding month to be irrecoverable.

### **CHAPTER XIII.—Abatement and Remission of Land Revenue: General.**

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**Abatement of Land Revenue:  
Power of sanction.**

**159.** The power of sanctioning abatement of the revenue or rent demand of an estate during the currency of a settlement will be exercised by Collectors, Commissioners and the Board of Revenue as shown below:—

- (a) The Collector has power to sanction abatement of rent or revenue as the case may be up to a total of Rs. 1,500 in a year in all estates managed direct by the Provincial Government, whether they are the property of the Crown or of private persons, without reporting to the Commissioner, but he will report to the Commissioner all amounts abated in excess of a total of Rs. 1,500 at the time he sanctions such abatement. No amount in excess of a total of Rs. 5,000 in a year may be abated without the order of the Commissioner.

- (b) The Commissioner shall report to the Board of Revenue any amount abated in estates under direct management in excess of a total of Rs. 5,000 in any one district at the time he sanctions such abatement.
- (c) The Collector has power to sanction abatement of revenue in temporarily-settled estates bearing a revenue not exceeding Rs. 500.
- (d) The Commissioner has power to sanction abatement of revenue in temporarily-settled estates bearing a revenue exceeding Rs. 500.
- (e) The Collector has power to sanction in all estates abatements in consequence of the acquisition of land under the Land Acquisition Act I of 1894.
- (f) The Board of Revenue alone has power to sanction abatements due to diluvion, ascertained after a survey conducted under Act IX of 1847. The Board alone has power to sanction abatement of rent or revenue in other cases not specified above.

160. In estates managed direct by the Provincial Government, the return giving the details of, and reasons for, such abatements will be prepared by the tahsildari establishment in charge of each estate. When in such estates losses of revenue occur in the course of the year, they should be treated as irrecoverable balances, and no alteration in the demand entered on the tauzi roll should be made until at the end of the year, when the requisite sanction should be accorded to any abatement of demand for the following year and the total of the amounts abated should be entered in part I of Return No. IX.

**Abatement of revenue in estates managed direct by the Provincial Government when to be sanctioned.**

161. All abatements will be included in Return No. IX, which will be submitted to the Commissioner at the end of each kist but abatements in estates managed direct by the Provincial Government will be included only in Return No. IX for the first kist of the year. In the return the cases of abatement should be divided into two parts. In Part I will be entered the cases which the Collector has sanctioned, but the particulars of each item need not be stated: across columns 1 to 3 of the return will be written the words "abatements in estates managed direct," "abatements, in temporarily-settled estates," or "land acquisition abatements", as the case may be, and the total amount abated under each of these three heads will be entered in column 6 and the numbers and dates of the Collector's orders will be quoted in column 8. In Part II will be entered in detail the abatements requiring the sanction of the Commissioner, the causes necessitating abatement being fully stated, and in cases of diluvion it should be reported what is the area diluviated and whether the lease provides for abatement. The Commissioner will

**Abatement when and how to be included in Return No. IX.**

communicate to the Collector his orders regarding Part II in a formal resolution stating the total amount sanctioned by him and the orders passed in cases not accepted by him.

**Abatement requiring Board's sanction to be reported separately.**

**162.** Each case of abatement requiring the sanction of the Board should be separately reported, as it arises, through the Commissioner, and, when sanctioned, it should also be included in Part II of the return, the number and date of the Board's order being noted against the item. The return need not, however, be submitted to the Board.

**Effect of abatement when to be treated as remission.**

**163.** When an abatement of revenue is sanctioned with retrospective effect the amount due for the period from the date when the abatement takes effect to the kist preceding that in which the reduction of the demand is entered in the tauzi roll should be treated as remission.

**Orders of abatement to be communicated to the Tauzi Department.**

**164.** Before any entries relating to (i) estates managed direct by the Provincial Government, or (ii) temporarily-settled estates are made in Part I of Return No. IX the Collector will prepare a detailed statement of the particulars of the abatements in the form of Return No. IX and will send it in duplicate to the Tauzi Department with the number and date of the Collector's order noted on the top, and the tauzi navis will return one copy to the Khas Mahal Department with his signature and the date noted thereon in token of having received the statement. The Collector's order will constitute the authority for correcting the tauzi roll.

**Mode of communication to the Tauzi Department of land acquisition abatement.**

**165.** The particulars of land acquisition abatements will be prepared in Form 19 of the Land Acquisition Manual, 1917. Two separate statements will be prepared—

- (1) A statement of land acquisition abatements in estates under the direct management of the Provincial Government.
- (2) A statement of land acquisition abatements in the case of all other estates.

A copy of the latter statement will be received quarterly in duplicate by the Tauzi Department from the Land Acquisition Department. The Collector's order on this statement is the authority for the Tauzi Department to correct the Tauzi Roll and to enter the totals in Return No. IX. The Tauzi Navis will return one copy to the Land Acquisition Department with his signature in token of having received the statements, the other copy being preserved for two years in the Tauzi Department. A copy of the former statement will be prepared quarterly in triplicate. One copy will be sent to the Khas Mahal Department and the particulars of abatement will be included in the consolidated

abatement statement prepared under the preceding rule for transmission to the Tauzi Department. One copy will be sent to the Tauzi Department, and will be kept there for reference only, no action being taken to correct the Tauzi Roll or to enter the totals of the abatements in Return No. IX until the receipt of the consolidated abatement statement from the Khas Mahal Department under the preceding rule.

These copies will be preserved in the Tauzi and Khas Mahal Departments for two years. The third copy will be returned to the Land Acquisition Department after being signed by the Tauzi Navis and the Khas Mahal Head Clerk in token of receipt of the statement.

**165A.** The Government of India issued a circular ordering elimination of pies from public accounts. These orders, in so far as Land Revenue accounts are concerned, are reproduced in rules 242 and 243 of the Board's Miscellaneous Rules, 1934. In order to give effect to these orders the following procedure should be followed:—

Elimination of pies.

The revenue demand of an estate is altered in two ways—

- (i) by resettlement;
- (ii) by abatement.

Resettlements, as is also the case with original settlements, are of two kinds—

- (a) Settlements with proprietors or farmers.
- (b) Settlements with tenants.

(a) When the settlement is made with proprietors or farmers, not only should pies be eliminated from the resultant revenue demand but annas also, and except in the case of very small estates, the revenue should be calculated to the nearest rupee.

(b) When settlement is made with the tenants direct, the revenue demand is made up of the aggregate of the demands due from individual tenants. The rent of individual tenants should be calculated to the nearest anna only and pies will thus be eliminated from the resultant revenue demand.

Abatement of revenue occurs in two ways—

- (a) On account of a portion of the lands of the estate being acquired for public purposes.
- (b) On account of a portion of the lands of the estate being lost owing to diluvion.

(a) When the revenue of an estate other than a permanently-settled estate is abated on account of a portion of the land of the estate being acquired for public purposes, the land acquisition award should be so made

that pies shall be eliminated from the resultant demand. The only case in which it is impossible to eliminate pies in this connection is where the original revenue demand contained a large number of pies (9 to 11) and the amount of the award is very small, viz., 3 or 4 pies. In all other cases, the award should be so calculated that pies are eliminated. At the time of submission of Tauzi Return No. X Collectors should examine the copy of Register 40 and should see that the resultant revenue of estates whose revenue during the kist has altered, does not contain pies.

In case of permanently-settled estates, however, if the number of pies in the resultant demand is over six pies, it should be reduced to six pies and if it is less than six pies, it should be omitted altogether.

In permanently-settled estates abatement is allowed only after regular proceedings under Act IX of 1847 and in this case sanction of the Board of Revenue is required.

In estates under direct management abatement is allowed to khas mahal tenants after the annual alluvion and diluvion enquiries. In such cases the resultant assessment of the tenants should always be calculated to full annas, and pies should be eliminated.

**166.** Remissions on account of agricultural calamities are dealt with in Chapter XIV. As regards other remissions the rules are as follows:—

Remission of  
land revenue.  
Power of sanc-  
tion.

- (a) The Collector has power to sanction remissions up to a total of Rs. 1,500 in a year in all estates managed direct by the Provincial Government, whether they are the property of the Crown or of private persons without reporting, but he will report to Commissioner all amounts remitted in excess of a total of Rs. 1,500 at the time he sanctions such remission. No amount in excess of a total of Rs. 5,000 may be remitted without the order of the Commissioner.
- (b) The Collector has power to sanction remissions in temporarily-settled estates of which the revenue does not exceed Rs. 500. If the Collector sanctions any remission exceeding a total of Rs. 1,000 in a year, he shall report the fact to the Commissioner with an explanation of the cause.
- (c) The Commissioner of a Division has power to sanction remissions in temporarily-settled estates of which the revenue exceeds Rs. 500.
- (d) The Commissioner shall report to the Board any amount remitted in estates under direct management in excess of a total of Rs. 5,000 in any one district in a year at the time when he sanctions such remission with an explanation of the cause.



He shall also report to the Board with explanation of the cause as soon as the sum total remitted in temporarily-settled estates (c) above together with that reported by the Collectors under (b) above exceeds Rs. 5,000 in his division in a year.

- (e) In cases mentioned in (a) and (b) above, the Collector will pass his orders on reports, prepared in the form of Register XI of Remissions prescribed in the Crown Estates Manual.
- (f) In cases mentioned in (a) and (c) above, the Commissioner will pass his orders on detailed reports with explanations submitted to him by the Collector in the form of Register XI of Remissions, prescribed in the Crown Estates Manual, and will communicate his orders in a formal resolution.
- (g) In all other cases the Board alone has power to sanction remission of arrears of revenue.

**167.** If any arrears are entered in Return No. X as irrecoverable, and their remission is not within the competence of the Collector to sanction, as provided in rule 166, the reason must be so explained by the Collector as to enable the Commissioner or the Board to sanction their remission without further reference to the Collector.

Remission to be explained in Return No. X.

#### CHAPTER XIV.—Suspension and Remission of Land Revenue on account of Agricultural Calamities.

**168.** The Resolution of the Government of India, No. 3-99-2, dated the 25th March 1905 (reproduced in Appendix E), lays down the principles to be followed in granting suspension and remission of land revenue during agricultural calamities. The main object in view is to give relief to the cultivating classes when they are unable to pay their rents on account of failure of crops. The following rules are based on these principles for the general guidance of Revenue Officers.

Introduction.

**169.** Agricultural calamities shall be classified as—

Classification calamities.

- (a) "widespread", such as famine, drought, and general failure of crops over whole estates and over large areas, and
- (b) "local" or isolated, such as are occasioned by hail, floods, locusts and the like in which the failure of crops is not uniform and does not extend over large areas.

**Applicability of the rules.**

**170.** The rules below apply, however, in the main to both classes of calamities; the only specific exceptions relating to "local" calamities are those contained in rules 175 and 180 which contemplate a field-to-field inquiry in such cases. In dealing with "widespread" calamities, on the other hand, relief, if it is to be as prompt as is essential, must be based on information relating to entire villages or homogeneous groups of villages.

**Effect of suspension or remission of land revenue on cess demand.**

**171.** In deciding what proportion of the land revenue should be suspended or remitted, the Collector should take into account the fact that, in accordance with the principles laid down in the Government of India's Resolution No. 13-356-10, dated the 21st August 1906 (*vide* Appendix F), where only a proportion of the land revenue of an estate is suspended or remitted, the cess will nevertheless continue to be collected as usual; but that where an instalment of land revenue is wholly suspended or remitted, the cess demand will be suspended and should be realised with the next instalment of land revenue which is collected.

**I.—ESTATES DIRECTLY MANAGED BY THE PROVINCIAL GOVERNMENT.****Inquiry in the case of wide-spread calamity.**

**172.** When the Collector has reason to believe that there has been, or will be, so great a failure of crops as to render it probable that suspension or remission of land revenue may be necessary, he shall at once either himself proceed, or shall depute an officer of as high a rank as may be available, but not below the rank of a kanungo, to make an inquiry into the extent of the failure in the estates affected by the calamity.

**Proportion of land revenue to be suspended or remitted.**

**173.** On receipt of the officer's report, and after such test of the report as may be possible, the Collector shall decide whether the calamity is to be treated as belonging to class (a) or to class (b), and shall proceed to determine the amount of revenue which should be recommended for suspension or remission, as the case may be.

**Immediate relief.**

**174.** In case of a widespread calamity, the inquiry under rule 172 shall be made as promptly as possible and, to obviate delay therein, the Collector may, in submitting his original proposal, base his report as to the degree of immediate relief necessary on the agricultural conditions of entire villages or homogeneous groups of villages.

If, after making such report, the Collector finds reason to believe that the agricultural conditions of any village have been incorrectly reported, he may submit a modification of his original proposal accordingly.

**175.** In the case of a widespread calamity, relief shall, where possible, be given in the first instance in the form of suspension of land revenue. **Form of relief.**

In cases of local calamities where field-to-field inspections have been made and properly checked, remissions may be made without preliminary suspension when the circumstances, in the opinion of the authority competent to sanction remissions, justify it.

**176.** In submitting his proposals for suspension or remission, the Collector shall have regard to rule 171 above and shall take into consideration the relation which the crop which has failed bears to the sum total of the crops of the year on the area affected, as well as the previous history of the tract affected. **Method of calculation of damage.**

*Explanation.*—If the Winter crop normally represents 60 per cent. of the year's crops and the summer 20 per cent. and the spring 20 per cent., and if 50 per cent. of the winter is lost and the summer has been an 80 per cent. crop and a 75 per cent. spring may be anticipated, the calculation is  $\left(\frac{60}{100} \times \frac{50}{100}\right) + \left(\frac{20}{100} \times \frac{80}{100}\right) + \frac{30+16}{100} = 46$  per cent. for the crops already secured, and a probable  $\frac{75}{100} \times \frac{20}{100}$  or 15 per cent. on account of the spring crop expected. Such a loss of crops would not ordinarily by itself constitute a sufficient ground for recommending suspension of revenue, unless the previous history of the tract is unfavourable.

**177.** The suspension or remission of revenue shall not ordinarily be granted, except in the case of a failure which causes a loss of more than half the normal crops of the whole year. The case of every village or homogeneous group of villages shall be considered on its merits, and no relief shall be given, unless it is found necessary. **Limitation on grant of relief.**

**178.** The Collector shall, however, take into consideration the crops of the two preceding years, and where the crops of these two years have been less than half the normal, or where any revenue is already under suspension, the provisions of rule 177 may be relaxed and a special recommendation for suspension or remission may be made. Similarly, if the result of such an examination is favourable to the area, the suspension or remission may be less than the scale. **Consideration of crops of previous years.**

**179.** A scale of relief is laid down below for general adoption, which shall be taken as a maximum scale and should not be exceeded except in special cases for which there is a full and satisfactory explanation :— **Scale of relief.**

Actual outturn of the year's crops (normal outturn being 100)—  
Degree of relief.

40 per cent. and less than 50 per cent. of the year's normal crops—  
25 per cent.

25 per cent. and less than 40 per cent. of the year's normal crops—  
50 per cent.

Less than 25 per cent. of the year's normal crops—100 per cent.

**Inquiry in the case of local calamity.**

**180.** In dealing with local calamities falling under class (b), as a field-to-field inquiry will have been made of the extent of the failure, consideration shall also be given to the loss suffered by each tenant in comparison with his total income, and no relief shall necessarily be given to a tenant whose crops or whose sub-tenants' crops have been destroyed upon fields forming only a small portion of his entire tenancy.

**Principles of remission.**

**181.** It shall be the business of the Collector to make recommendations for the remission of revenue when he considers it necessary, and in doing so he shall be guided by the principles laid down in paragraph 12 of the Resolution of the Government of India (cited in rule 168), which are here reproduced:—

“As soon as it becomes clear that it will be inadvisable to collect suspended revenue or any particular portion of it, it should be remitted at once. It is most undesirable to keep suspensions hanging for long over the heads of the revenue-payers; and the Government of India are of opinion that revenue which has been under suspension for three years should ordinarily be remitted as a matter of course. They are also prepared, in the case of fully assessed tracts with an out-turn which is fairly constant, to accept a rule which would limit the amount of revenue under suspension at any given time to the equivalent of the revenue demand of an ordinary year. In the latter case it would not follow that when suspensions exceeded the limit, the whole amount suspended should be remitted, and logically speaking, only the balance by which they were in excess should be so dealt with. But in the case of calamities so severe as to call for heavy suspensions, greater liberality than this will, no doubt, be desirable. An absolute and general rule that the amount under suspension should never exceed a year's revenue would be open to objection, since there are many areas of fertile soil where there is no irrigation and the rainfall is uncertain in amount, and where on account of this uncertainty revenue is pitched so low that in a really bumper year the people could pay very much more than the revenue assessed without the slightest inconvenience.”

**Remission and collection of suspended revenue.**

**182.** Where the damage caused to the crop is so severe that the Collector thinks that no portion of the suspended revenue should be collected afterwards, he shall, except in cases in which under the ordinary rules he has power to sanction remissions, at once report to the Commissioner the amount to be remitted. Where, however, he thinks that only a portion of the revenue should be remitted, he shall report to the Commissioner the percentage of revenue to be remitted. The balance in such case and in cases in which no

remission is granted the whole of the suspended revenue shall be recovered from the tenants in such instalments as may be fixed, with the approval of the Commissioner, with reference to the character of the succeeding harvests from which it is recovered and the condition of the tenants at the time.

**183.** In every case full notice shall be given to the tenants concerned of the order of suspension or remission, if possible, one full month before the date when the instalment of revenue falls due, and in any case before collection of the instalment of revenue would ordinarily begin. The system of merely abstaining to collect without any declaration as to the amount to be suspended shall be discarded.

**Intimation to tenants.**

**184.** As a general rule, no suspended revenue shall be collected until after one fair harvest subsequent to the failure has been reaped in the affected tract.

**Postponement of Collection until after one harvest.**

**185.** The Collector shall report to the Commissioner at least two months before the first instalment for any harvest falls due, the amount which he proposes to recover out of the suspended demand from the proceeds of such harvest, in addition to the current demand payable for such harvest.

**Report to Commissioner before recovery of an instalment.**

**186.** The grant of relief to rent-payers shall be made conditional on their giving relief to under-tenants of all degrees.

**Relief to extend to under-tenants.**

**187.** The Collector has power to sanction the suspension of the collection of revenue or rent for the year in which suspension is granted, but where the amount involved exceeds Rs. 5,000 in the aggregate, such suspension shall be provisional only and shall be subject to the confirmation of the Commissioner. When the Commissioner sanctions suspension exceeding Rs. 10,000 in any one district in the aggregate, he shall at once report the fact for the information of the Board and of the Accountant-General. All suspensions for a longer period than one year require the sanction of the Board.

**Power to sanction suspension.**

*N.B.*—It is essential that, if suspension is to have its full beneficial effect, the amount to be suspended should be settled, and that the decision to suspend should be communicated to those who would otherwise have to pay rent or revenue, before the day on which payment becomes due. In urgent cases, therefore, the Collector is authorised to pass immediate orders subject, to the approval of higher authorities. In all cases the orders should be so published as to reach the people concerned in proper time.

**188.** The power to sanction remissions of revenue or rent suspended on account of agricultural calamities shall rest with the authorities competent to sanction remission of unrealisable revenue or rent in estates managed direct. But where the amount exceeds the revenue or rent for a whole year, the sanction of the Board is necessary.

**Power to sanction remission.**

Remissions should be granted as soon as it becomes clear, after proper inquiry, that it would be inadvisable to collect the revenue or rent or any portion of it.

**Instalments of realization to be settled by Commissioner.**

189. The Commissioner should settle the instalments in which suspended revenue, which is not remitted, should be collected.

## II.—TEMPORARILY-SETTLED ESTATES.

**Suspension and remission in temporarily-settled estates.**

190. In all temporarily-settled estates in which collections are made by a person responsible for the revenue to the Provincial Government, the above rules shall apply, but no suspension or remission shall be given unless the settlement-holder agrees in writing to suspend or remit a proportionate amount of the current rent payable by the cultivators, or there is a condition in his lease binding him to do so if suspension or remission is granted to himself. The proportion may be that of 1 to 2, or in the ratio which the total revenue of the estate bears to the total rent demand, and the Collector should state which proportion he proposes to adopt.

**Cancellation of the order granting suspension or remission.**

191. If a settlement-holder collects or sues for rent to which he is not entitled under the agreement referred to in rule 190, or under any similar condition of his lease, the order suspending or remitting his revenue may be cancelled in full, and he will be liable to pay revenue as though no such order has been passed.

## III.—PERMANENTLY-SETTLED ESTATES.

**Suspension in permanently-settled estates.**

192. In a permanently-settled area, in which under the rules of the Bengal Famine Code, test-works have been opened, a proprietor may apply for suspension of collection of the revenue of any estate situated within the area in which test-works have been opened. The applicant shall give a written undertaking not to collect any rents, either directly or through the medium of the Courts, from his tenure-holders and raiyats during the period for which he applies for suspension of revenue, and shall satisfy the Collector from the zamindari accounts and from such inquiries as the Collector may find it possible to make, that there are substantial current and arrear rents which have not been collected.

The Collector shall submit such applications with his recommendations through the Commissioner for the orders of the Board of Revenue and, where the amount involved exceeds in the aggregate Rs. 25,000 in any one district, for the orders of the Provincial Government.

193. In a permanently-settled area, in which, under the rules of the Bengal Famine Code, test-works have been opened, and a proprietor has declared that he has remitted the rent of the current year or of any portion of that year, and the Collector is satisfied from an inspection of the proprietor's accounts and such inquiry from the tenure-holders and raiyats as may be practicable that a legal and binding remission has actually been made and that due intimation of the remission has been given to the tenure-holders and raiyats of the estate, a recommendation for the remission of the land revenue of that estate may be submitted through the Commissioner for the orders of the Board and, where the amount involved exceeds in the aggregate Rs. 15,000 for the orders of the Provincial Government.

**Remission in permanently-settled estates.**

The remission proposed shall bear the same proportion to the rent remitted as the total revenue demand bears to the rent demand.

Where rent-paying tenures intervene between the proprietor and the cultivator, no remission to such a tenure-holder shall be included in the calculation, unless the remission granted to the tenure-holder has been extended to the cultivator in the proportion which the rent of the tenure-holder bears to the total rents of his cultivating raiyats.

#### IV.—COURT OF WARDS' ESTATES.

194. The foregoing rules will apply *mutatis mutandis* and, so far as may be, to estates under the management of the Court of Wards.

**Suspension and remission in estates under Court of Wards.**

#### V.—GENERAL.

195. In granting suspension or remission, no distinction shall be made between assigned and unassigned revenue.

**No distinction between assigned and unassigned revenue.**

196. In all cases of suspension under these rules subsequent collection of such revenue or rent shall be made without interest.

**Collection of suspended revenue free of interest.**

197. When suspension or remission is granted, the Collector will forward to the Courts in which rent suits for the estate are tried, full particulars of the suspensions or remissions and the conditions under which they are made and the period for which they have been granted.

**Intimation to Courts.**

**Report to Government.**

**198.** All suspensions and remissions shall be reported to the Board. Special reports shall be submitted to the Board through the Commissioner showing to what extent any suspension and remission will affect the budget estimates under land revenue for the current year, compensating additions to the revenue being noticed and taken into account. When the amounts involved are large, the orders sanctioning the suspensions or remissions will be communicated to the Revenue Department for the information of the Finance Department of the Provincial Government.

**Statement of non-statutory remission.**

**198A.** Each Commissioner of Division is required to submit to the Board a statement showing non-statutory\* remission of revenue and abandonment of claims to revenue sanctioned under the rules in chapters XIII and XIV in respect of all kinds of estates during the preceding financial year for the districts of his division by the first week of May of the following year. The statement will not include individual remissions below Rs. 500. For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class. The Board will submit a consolidated statement to the Accountant-General, Bengal, by the first week of June of every year. (Government order No. 440-562T.—F., dated the 29th September 1932).

\* *Note.*—Statutory remission or abandonment of revenue or a claim to revenue means a remission or abandonment which is obligatory under the provisions of any law or rule having the force of law. All other remissions or abandonments are non-statutory. (Government order No. 5003F., dated the 11th September 1933.)

**CHAPTER XV.—Redemption, Land Revenue.**

**199.** *Deleted.*

**200.** *Deleted.*

**Redemption of Crown estates.**

**201.** Redemption is not permitted of any Crown estates other than those permanently-settled, and the rents of holdings which are now liable to enhancement shall not be permanently fixed.

**Redemption of petty estates in Chittagong and of holdings in Chinsura.**

**202.** Proprietors of permanently-settled estates situated in the district of Chittagong, and assessed to a Government revenue not exceeding one rupee, and proprietors of permanently-settled holdings in Chinsura, may redeem all future payments by one payment of twenty-five times the revenue of such estates or holdings.

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**203.** Proprietors of permanently-settled holdings in Calcutta, Paachannogram, Baranagore and Sahiban Bagicha may redeem their yearly rent by one payment of thirty-five times the amount. **In Calcutta and other places.**

**204.** The District Officers concerned are to make this right of redemption widely known. It is very desirable to disembarass the rolls of the petty estates and holdings referred to in rules 202 and 203. **Right of redemption to be encouraged.**

**205.** Applications for permission to redeem are to be received on plain paper and on receipt of the redemption fee the Collector is empowered to grant such redemptions without reference to higher authority. He will then grant the proprietors a deed specifying the number, name and revenue of the estate or holding redeemed, and the price at which it is redeemed, and will show the redemptions granted in his next Return No. IX for the sanction of the Commissioner to the removal of estates from the roll. **Procedure.**

The consequent abatement of Revenue will be sanctioned by the Collector and shown in Part I of Return IX.

Every such deed of redemption is a release as explained in Article 55, Schedule I of Act II of 1899, and, as it is granted by the Collector on behalf of the Crown, it is exempt from stamp duty under proviso (1) to section 3 of that Act.

**206.** A special register (No. 36) is maintained for redeemed estates. It is important that all redemptions should at once be entered in this register, in Register 39 and in General Register B, Part I (*see* rules 22 and 28 above). **Redemptions to be entered in registers.**

**207.** In Return No. IX for a kist where an abatement is shown on account of redemption of land revenue, District Officers are to show in the column of remarks the amount of redemption money realized on account of the abatements sanctioned and credited in the treasury accounts, giving the particulars when this was done, and to add a certificate that the total amount (which should be specified) shown in the remarks column of the return has been credited in the treasury accounts. **Redemption money how to be credited.**

**208.** Deleted.

**209.** Deleted.

**210.** Deleted.

**211.** Deleted.

**212.** Deleted.

**213.** Deleted.

**214.** Deleted.

**CHAPTER XVI.—Inspection Questions.****Inspection questions.**

**215.** The following questions are prescribed by the Board for the facility of officers inspecting the Tauzi Department of the Collectorate:—

**Questions.****General.**

(i) (a) What is the name of the officer in charge of the Tauzi Department, and how long has he been in charge? (b) How often has the officer been changed in the last three years? (c) Has full action been taken on the last inspection note?

(ii) (a) How long has the tauzi navis held the appointment? (b) How often has he been changed in the last three years? (c) Are correction slips regularly inserted in the Manual and is it up to date?

**The Tauzi Roll.****Rules 7 to 10 and 13.**

(iii) (a) Is the tauzi roll written in English and in the form prescribed (Form 1, Appendix A) containing both land revenue and cesses? (b) Does it contain entries of cesses separately for the different districts to which due?

(c) Has each page been regularly compared and signed by the comparer and the Deputy Collector? (d) Are the Tauzi Roll and Cess Registers kept in the personal charge of the tauzi navis? (e) Is each volume numbered, labelled and certified as required by rule 13?

(f) Examine the latest days for payment of arrears of revenue as noted in the roll with reference to original settlement papers, etc., where available, of some estates and see whether they have been correctly fixed in accordance with rule 1, Section I, Part III of the Sale Law Manual.

**Rule 11.**

(iv) Is the classification and arrangement of estates in accordance with rule 11? If not, when is it proposed to arrange in accordance with the rule?

**Rule 12.**

(v) Are entries of police lands (if any) made in accordance with rule 12?

**Rules 14 and 21 (iii).**

(vi) (a) Have all changes due to partition, amalgamation, transfers, alteration of assessment, separate accounts, etc., been noted in the remarks column under the signature of the Deputy Collector in charge? (b) Have necessary alterations also been made in the Tauzi Ledgers?

- (vii) (a) Has an index of the roll been prepared, and all alterations signed by the Deputy Collector in charge? (b) Does the form of index correspond with Form 2, Appendix A; if not, is it otherwise suitable and when will the prescribed form be introduced? **Rule 15.**
- (viii) Examine all alterations in the roll, comparing with the index and ledger, since the last inspection; examine also against Return No. X to see if necessary entries have been made therein. **Rules 16 and 17.**
- (ix) (a) When was the Tauzi Roll last re-written, and have the old rolls been sent to the office of the Board? (b) Is it advisable for any reason that the roll should be re-written? **Rule 18.**
- (x) (a) Are the rules for numbering, naming and entering estates, partitioned, amalgamated or in which separate accounts have been opened, carried out in full? (b) Examine any estate transferred from one part of the roll to another since the last inspection; are the entries correct? Has the original tauzi number been retained, and the demand entered in accordance with rule 23? **Rules 19, 23.**
- (xi) Are kistwar abstracts of the roll kept in separate volumes, one for each part of the roll for land revenue, and one for cesses? **Rule 20.**
- (xii) (a) Are Registers 36, 39 and 40 maintained personally by the tauzi navis according to rule? (b) Examine all estates removed from, or added to, the roll since the last inspection and see that they are duly entered in Register 39. (c) Are memoranda regularly received from the munshikhana for the purpose of noting changes in assessment in the tauzi roll, cess registers and Register 40? Examine the memoranda received since the last inspection against the roll and registers. (d) Is the necessary authority for entries or changes duly entered in the roll and registers? (e) Have all entries or alterations made since the last inspection in Registers 32 and 36 been duly entered in Registers 40 and 39, respectively? **Rules 21 and 22.**
- (xiii) Are the rules regarding diluviated or unidentified estates, whether the property of the Crown or not, properly followed? **Rules 24-26.**
- (xiv) Has necessary sanction been obtained for the removal of estates since last inspection, due to amalgamation, redemption, etc., and for the incorporation of alluvial accretions to the parent estate? Is reference to the sanction given in the roll? **Rules 27, 29.**
- (xv) (a) Have any estates been transferred from the roll to the roll of another district? (b) If so, has the necessary sanction been obtained? (c) Has any delay occurred in obtaining sanction? (d) Are the instructions contained in rules 35 and 36 duly observed? **Rules 32-36.**

### The Tauzi Ledger.

Rules 38, 39 and 40.

(xvi) (a) Are the tauzi ledgers maintained in the prescribed forms? (b) Are the pages properly numbered and the volumes labelled? (c) Are all entries in ledgers in English? (d) Are entries made from the tauzi roll and cess registers retaining the same order and serial numbers?

Rules 41-43.

(xvii) (a) Are the rules regarding estates which have been partitioned or in which separate accounts have been opened duly observed? (b) Is a general account kept in the ledger for estates in which separate accounts have been opened?

Rule 44.

(xviii) Are the accounts of police revenue properly kept?

Rule 45.

(xix) (a) Examine the ledgers at random to see whether proper space is generally kept for the entry of the accounts of estates, according to their particular circumstances. (b) Are entries of separate accounts, etc., annually brought into their correct places?

Rule 46.

(xx) Are collections entered in the ledgers direct from the chalans?

Rule 47.

(xxi) Have the postings in the ledgers been checked properly every quarter by the office superintendent?

Rule 48.

(xxii) (a) What procedure was adopted for the annual revision of the demand of land revenue and cesses? (b) Was it properly carried out and did it cover the requirements of the rule? (c) Has the Tauzi Deputy Collector checked a number of entries to see that the demand, arrears and advances of the preceding year have been correctly brought forward in the current ledger?

Rule 51.

(xxiii) (a) Are the year and kist for which an arrear or advance payment is made duly entered in the column of the ledger headed "Year and kist, noted in chalan, if arrear or advance"? (b) Are all refunds noted in the ledger? (c) Where an entry is made against cross-head 4 (addition to demand) or cross-head 5 (reduction and remission of demand), is the authority noted in the remarks column?

### Establishment.

Rules 10 and 53.

(xxiv) (a) Is the tauzi navis in personal charge of the tauzi roll and cess registers and of all collections of land revenue and cesses? (b) If not, under what orders have any exceptions been made?

Rule 70.

(xxv) (a) Is the staff of tauzi clerks strictly in accordance with the standard laid down in rule 70? (b) Is any reduction of staff practicable or increase

necessary? (c) What temporary staff was employed (if any) at each of the last 4 kists? (d) The staff being fixed according to the requirements of the heaviest kist, how is the excess staff employed during the lighter kist and between kist periods?

(xxvi) (a) Are the tauzi clerks distributed into sections? (b) Is their accommodation suitable for the pressure of work at kist times and are suitable arrangements made for controlling the crowd on these occasions? (c) Are any structural alterations in the buildings necessary? **Rules 54-56.**

### Payments.

(xxvii) Are the rules regarding distribution of cesses between different districts properly carried out? **Rule 60.**

(xxviii) (a) Does the tauzi clerk initial and pass the chalans before returning them to the payers for presentation to the treasurer? (b) Does the treasurer despatch the chalans, after stamping them as paid, without delay to the accountant? (c) Does the accountant strictly follow the procedure laid down in rule 62 (v)? (d) If not, examine the differences in detail. **Rule 62.**

(xxix) Take chalans at random from those in the Record Room. Are there on each the tauzi clerk's initials, the treasurer's serial number, signature, date and seal, and the accountant's number, signature and date? **Rule 62.**

(xxx) (a) Are the chalans returned by the accountant to the tauzi navis without delay? (b) Are they duly registered by the tauzi navis? (c) Do the tauzi clerks keep the register prescribed in rule 64 (d)? (d) Does each clerk arrange the chalans in the prescribed way before posting them? **Rules 63, 64.**

(xxxi) (a) Does the Tauzi Deputy Collector check the totals in the accountant's receipt book with the corresponding totals in the accountant's chalan register? (b) How often has he done so in the last six months? **Rule 65.**

(xxxii) Are payments for only one estate or cess-paying property entered in a chalan? **Rule 66.**

(xxxiii) (a) Does the accountant keep a daily running total in his register for the period included in each kist? (b) If not, is any inconvenience experienced in effecting a kistwar agreement with the tauzi navis? **Rule 67.**

(xxxiv) (a) How are payments made for an estate or cess-paying property, in which there is no current demand, credited in the ledger? (b) In closing the accounts is 30 days' grace allowed in the case of all cess demands? **Rule 68.**

- Rule 69.** (*xxv*) (a) Do the tauzi clerks arrange and dispose of chalans in the manner prescribed in rule 69? (b) Have all chalans for the kist, for which the last Return No. X has been submitted, been sent to the Record Room?
- Rule 72.** (*xxvi*) Is the procedure with regard to sealed bags correctly followed, and is care taken that no defaulter is allowed to utilise this method, in order to get the sum due by him credited without the Collector's knowledge?
- Rules 98-102.** (*xxvii*) Is the treatment of revenue money-orders prescribed in rule 98 strictly followed?
- Rule 103.** (*xxviii*) Are the money-order acknowledgments promptly returned to the post office with the duplicate lists?
- Rules 105, 106.** (*xxix*) (a) Is the procedure regarding coupons, prescribed by rule 105, properly carried out by the tauzi clerks?

#### Reconciliation of accounts.

- Rule 118.** (*xl*) (a) Are the balanced accounts of each estate or cess-paying property signed and dated by the clerk who did the posting? (b) Are goshwaras prepared in the way and in the forms prescribed?
- Rule 120.** (*xli*) Are the goshwaras duly verified by the Tauzi Deputy Collector and the office superintendent?
- Rule 121.** (*xlii*) (a) Has any fraud been discovered in the tauzi accounts, or has there been any necessity to use the rules laid down in Appendix D? (b) If so, has the examination shown any defects in procedure, and what action has been taken thereon?

#### Returns.

- Rules 123, 125.** (*xliii*) (a) Was Return No. X submitted punctually for each of the last four kists? (b) If not, what was the cause of delay and what measures are being taken to prevent its recurring?
- Rules 131-134.** (*xliv*) (a) Check the last Return No. X submitted with the test table (Appendix B) and the goshwaras and note the result. (b) Are balances due from estates pending settlement duly accounted for?
- Rule 136.** (*xlv*) (a) Was Return No. XXXVIII submitted punctually for each of the last four kists? (b) If not, what was the cause of delay and what measures are being taken to prevent its recurring?
- Rule 137.** (*xlvi*) Is there a table hung up, signed by the Tauzi Deputy Collector, showing from what district and to what district cess is due?
- Rule 140.** (*xlvii*) Check the last Return No. XXXVIII submitted as in question (*xliv*).

(*xlviii*) Check the last Return No. XLI against Return No. X and explain any discrepancies. **Rule 141.**

### Collection of Arrears.

(*xliz*) (a) Are arrear lists properly prepared, and made over punctually to the Arrear Collection Department? (b) Check all cases of arrears due from farmers for the last four kists, and note whether in all cases draft certificates were sent within seven days of the arrear falling due. (c) Does the Tauzi Deputy Collector give the certificate of agreement required by rule 10, section III, page 253 of the Sale Law Manual, 1940? **Rules 143-145.**  
**Sale Law Manual.**

(l) How many estates fell into arrears in each of the last four kists? Compare with previous year's figures.

(*li*) (a) Is the default record properly and intelligently prepared in Form 21? (b) Are estates paying revenue in one or two kists only shown as in default for kists which do not concern them? (c) Compare a default record with the referring arrear lists. **Rule 144.**

(*lii*) When the Tauzi Department reports on petitions for exemption is an attempt made to distinguish the nature of the defaults in the default record, *e.g.*, that the arrears were petty or that the estate was not advertised for the reason given in rule 12, page 254 of the Sale Law Manual, 1940, or for any other reason? **Rule 144.**

(*liii*) (a) Is the Arrear Collection Department under the charge of a Deputy Collector? (b) Is the Certificate Branch included in this Department? **Rule 142.**

(*liiv*) (a) Are the arrear lists received by the Arrear Collection Department properly dealt with? (b) Are those relating to each kist bound and kept as a record of previous defaults? **Rule 144, (Arrear Collection Department.)**

(*liv*) Are the abstract lists required by rule 13, section III, page 255 of the Sale Law Manual, 1940, properly prepared? **Sale Law Manual. (Arrear Collection Department.)**

(*lvi*) (a) Is the list of estates to be advertised prepared in the same form as the arrear lists? (b) Is the report required by rule 21, page 256 of the Sale Law Manual, 1940, taken from the record-keeper in column 5 thereof? **Sale Law Manual. (Arrear Collection Department.)**

(*lvii*) Are certificates issued for arrears of cesses duly noted in the ledgers? **Rule 147.**

(*lviii*) (a) Have definite instructions been laid down regarding the amount of arrears of cesses allowed to accrue and the time allowed to elapse before the issue of certificates? (b) What precautions are taken to avoid arrears being barred by limitation? **Rules 148-150.**

**Rules 151-152.**

(lix) (a) Are the rules for preparing draft certificates for arrears of cesses promptly carried out by the Tauzi Department? (b) Examine column 23 of the goshwara to see if there is any undue delay in the issue of certificates. (c) Is the calculation of interest and costs always done by the Tauzi Department? If not, is there any special reason for this departure of the rule?

**Rule 155.**

(lx) Is the procedure prescribed for payment of arrears, and of arrears for which no certificate has been filed, duly followed?

(lxi) Deleted.

**Rule 157.**

(lxii) (a) Does the Tauzi Deputy Collector receive each month from the Certificate Department, a list showing arrears of cess found irrecoverable during the preceding month? (b) What action does he take on this list?

**Abatement of Land Revenue.****Rules 158-167.**

(lxiii) Are the rules regarding abatement of land revenue duly observed?

**Rules 201-208.**

(lxiv) (a) Examine all cases of redemption during the past year and note if proper sanction has been taken in every case. (b) Have all such redemptions been entered in Registers 36, 39 and General Register B, Part I, and noted in the tauzi roll?

(lxv) Deleted.



## APPENDIX A.

### Forms.

Form 1—Tauzi Roll.

- .. 1. (i)—Tauzi Roll of estates bearing revenue of Rs. 10 and less—Chittagong.
- .. 1. (ii)—Land Revenue Tauzi Roll of estates bearing revenue above Rs. 10—Chittagong.
- .. 2.—Index to Tauzi Roll.
- .. 3.—Kistwar Abstract.
- .. 4.—Four-kist Tauzi Ledger : Land Revenue and Cesses.
- .. 5.—Two-kist Tauzi Ledger.
- .. 6.—One-kist Tauzi Ledger (Chittagong only).
- .. 7.—Tauzi Ledger for other Cess Demands.
- .. 7A.—Annual Tauzi Ledger (Part III estates).
- .. 8. (i)—Goshwara : Land Revenue, No. 1.
- .. (ii)—Goshwara : Land Revenue, No. 2.
- .. 9.—Goshwara : Road and Public Works Cesses.
- .. 10.—Return No. IX: Abatement of Revenue and Removal of Estates.
- .. 11.—Return No. X: Demands, Collections and Balances of Land Revenue.
- .. 12.—Return No. XLI (annual): Demands, Collections and Balances of Land Revenue.
- .. 13.—Return No. XXXVIII: Demands, Collections and Arrears of Cesses.
- .. 14.—Chalan for Land Revenue and Cesses.
- .. 15.—Accountant's Register of Receipts for Revenue-paying estates.
- .. 15A.—L. R. Part II.
- .. 16.—Accountant's Register of Receipts for other Cess Demands.
- .. 17.—Revenue Money order Form( $\frac{1}{\text{R. M. O.}}$ )(land revenue and cesses).
- .. 18.—List of Revenue Money-orders( $\frac{2}{\text{R. M. O.}}$ ). (i) Original, (ii) Duplicate, (iii) Triplicates.
- .. 19. (i)—Return of Revenue Money-orders ( $\frac{3}{\text{R. M. O.}}$ ).
- .. 19. (ii)—Revenue Money-orders Acknowledgment Envelope ( $\frac{4}{\text{R. M. O.}}$ ).
- .. 20.—Land Revenue Arrear List.
- .. 21.—Default Record.

**FORM 1.**

[See Rule 13.]

FORM 1.]

**Tauzi Roll**

**District.**

Tauzi number.	Number in General Register A.	Pargana.	Name of estate.	Land Revenue.			Latest days for payment of arrears of land revenue.			Road and Public Works Cesses.			Latest days for payment of arrears of cesses.			Remarks.							
							Date.		Amount.				Date.		Amount.								
1	2	3	4	5			6		7			8			9		10	11					
				Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.					
117	829	Alhapur	Tajpur	1,120	0	0	28th June ..	140	0	0	141	0	0	28th June ..	85	4	0						
							28th September ..	280	0	0							28th September ..	85	4	0			
							12th January ..	420	0	0							12th January ..	85	4	0			
							28th March ..	280	0	0							28th March ..	85	4	0			
119																							

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*Note.*—The figures and dates in this form are merely given by way of illustration and are not meant to denote the dates or shares to be observed in every district, or to interfere in any way with the amount of each existing instalment or the date on which it is payable.

[APP. A.]

Form No. 1 (i).

**Tauzi Roll of Estates bearing Revenue of Rs. 10 and less for which the latest date of payment for arrears of revenue is 28th June.—District Chittagong.**

[ See Rule 13 ]

Tauzi No. 1	Thana. 2	Name of estate. 3	Land Revenue. 4			Road and Public Works Cess. 5			Remarks. 6
			Rs.	a.	p.	Rs.	a.	p.	
		Carried over ..							





## FORM 2.

[See Rule 15.]

## Index to Tauzi Roll.

8401	8402	8403	8404	8405	8406	8407	8408	8409	8410
I	III	T	I	I	I	III	I	T	II
8411	8412	8413	8414	8415	8416	8417	8418	8419	8420
R	I	II	I	II	I	I	M	III	I
8421	8422	8423	8424	8425	8426	8427	8428	8429	8430
I	I	II	III	I	I	III	I	I	II
8431	8432	8433	8434	8435	8436	8437	8438	8439	8440
II	T	II	II	III	III	III	T	III	T
8441	8442	8443	8444	8445	8446	8447	8448	8449	8450
III	III	T	I	T	II	II	II	I	I
8451	8452	8453	8454	8455	8456	8457	8458	8459	8460
I	I	I	T	I	I	I	I	II	I
8461	8462	8463	8464	8465	8466	8467	8468	8469	8470
II	II	I	III	III	III	III	T	II	T
8471	8472	8473	8474	8475	8476	8477	8478	8479	8480
I	I	I	II	II	I	III	I	I	I
8481	8482	8483	8484	8485	8486	8487	8488	8489	8490
I	T	I	T	T	T	III	III	III	I
8491	8492	8493	8494	8495	8496	8497	8498	8499	8500
I	I	I	I	I	I	T	III	I	I

Tauzi No.	Order of removal from Roll.	Tauzi No.	Order of removal from Roll.	Tauzi No.	Order of removal from Roll.
8403	Board's No. 201A., dated 22nd July 1871.	8443	Board's No. 413T. & A., dated 8th February 1915.	8485	Board's No. 201A., dated 22nd July 1871.
8409	Board's No. 413 T. & A., dated 8th February 1915.	8445	Board's No. 54, dated 27th January 1874.	8486	Ditto.
8411	Board's No. 171, dated 23rd March 1886.	8454	Board's No. 201A., dated 22nd July 1871.	8497	Ditto.
8418	Board's No. 687, dated 19th August 1901.	8468	Ditto.		
8432	Board's No. 201A., dated 22nd July 1871.	8470	Ditto.		
8438	Board's No. 3882A. dated 28th September 1867.	8482	Ditto.		
8440	Board's No. 201A., dated 22nd July 1871.	8484	Board's No. 54, dated 27th January 1874.		

N. B.—Bold type represents red ink entries.

**FORM 3.**

**FORM 3.**

[See Rule 20 (i).]

Kistwar Abstract of Land Revenue of the District.  
Road and Public Works Cesses

PART I.—Kist ending the \_\_\_\_\_ of \_\_\_\_\_ 19 .

Cross-heads.	Number of estates.	*Land Revenue. Road and Public Works Cesses.	Instalments of the amount in column 3.				Effect of alterations in this kist.			Remarks, with date of order and number and date of case sanctioning the change.	
			1st kist.	2nd kist.	3rd kist.	4th kist.	On this kist's arrear demand.	On current year's total original demand.			
								Arrear.	Current.		
1	2	3	4	5	6	7	8	9	10	11	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1. Result at end of preceding kist.	1,200	2,05,791 0 0	19,202 0 0	42,988 0 0	68,234 0 0	80,372 0 0	..	..	..		
	Tausi number of estates on the roll.										
	Old estates.										
	New estates.										
Additions during the kist.	281	15 0 0	2 0 0	3 0 0	5 0 0	5 0 0	3 0 0	..	13 0 0	Enhanced by assessment of accretions (case No. 5 of 1903-1904), with effect from kist of September 1903.	

FORM 3, KISTWAR ABSTRACT.]

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[APP. A.



	..	1,354	120 0 0	10 0 0	10 0 0	40 0 0	60 0 0	20 0 0	..	120 0 0	Transferred from Khulna district (vide Board's order No. 36A., dated 12th October 1903), with effect from 1st April 1903.
3. Total addition.	..	1	135 0 0	12 0 0	18 0 0	45 0 0	65 0 0	23 0 0	..	133 0 0	
4. Deductions during the kist.	453	..	17 0 0	..	..	8 0 0	9 0 0	..	..	17 0 0	Diluviated ; revenue abated, brought under Part III of the roll, with effect from 17th April 1903, case No. 8 of 1903-1904.
	1,041	..	150 0 0	25 0 0	25 0 0	60 0 0	40 0 0	175 0 0	125 0 0	150 0 0	Partly diluviated por- tion of revenue abated, with effect from kist of Sep- tember 1902, case No. 9 of 1903-1904.
5. Total deduc- tion.	..	..	167 0 0	25 0 0	25 0 0	68 0 0	49 0 0	175 0 0	125 0 0	187 0 0	
6. Result at end of the kist.	1,201		2,05,759 0 0	19,189 0 0	42,971 0 0	63,211 0 0	80,388 0 0	-152 0 0	-125 0 0	-34 0 0	

Similarly for Parts II and III in case of Land Revenue and for Parts II, III and IV in case of Road and Public Works Cesses.

\*Note 1.—This abstract should be kept separately for each kind of demand. When it relates to "Land Revenue" the words "Road and Public Works Cesses" should be scored through, and *vice versa*.

Note 2.—In districts in which the number of kists is more than four, new columns should be added after column 7 to show the additional instalments. The specimen entries in columns 8 to 10 illustrate the figures of the kist of January 1904.

Note 3.—In the case of kistwar abstract accompanying Return No. XXXVIII, the detailed entries against cross-heads 2 (additions during the kist) and 4 (deductions during the kist) are not required in the copies submitted to the Commissioner.

**FORM 4.**

**Land Revenue and Road and P. W. Cess Tauzi Ledger.**  
*For estates having four kists.*

FORM 4.]

Thana \_\_\_\_\_ Class of estate \_\_\_\_\_ Tauzi No. \_\_\_\_\_  
 Number of separate account (if any) \_\_\_\_\_ Number in General Register A \_\_\_\_\_  
 Name of estate \_\_\_\_\_  
 Specification of separate account (if any) \_\_\_\_\_

19 -19 .

Chalan No.	Date.	Land revenue.						Road and P. W. Cess.						Total amount of Chalan.	Year and kist noted in chalan.	Remarks. Number of item in arrear list in which balance is included.	
		Arrear.		Current.		Advance.		Arrear.		Current.		Advance.					
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
<i>First kist.</i>																	
1.	Total collections .. .. .																
2.	Advance payments from previous year .. .. .																
3.	Rebate .. .. .																
4.	Demand .. .. .																
5.	Total credits .. .. .																
6.	Balance at end of kist .. .. .																
7.	Excess at end of kist.. .. .																
Chalan No.	Date.																
<i>Second kist.</i>																	
1.	Total collections .. .. .																
2.	Advance payments from previous year .. .. .																
3.	Rebate .. .. .																
4.	Demand .. .. .																
5.	Total credits .. .. .																
6.	Balance at end of kist .. .. .																
7.	Excess at end of kist.. .. .																

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[APP. A.]



Latest date of payment of arrears.	Annual demand.								Remarks.
	Land revenue.				Road and P. W. Cess.				
	Amount.			Date.	Amount.			Date.	
	Rs.	a.	p.		Rs.	a.	p.		
First kist .. .. .									
Second kist .. .. .									
Third kist .. .. .									
Fourth kist .. .. .									
<b>Total ..</b>									

19 -19

Chalan No.	Date.	Land revenue.						Road and P. W. Cess.						Total amount of chalan.	Year and kist noted in chalan.	Remarks. Number of item in arrear list in which balance is included.
		Arrear.		Current.		Advance.		Arrear.		Current.		Advance.				
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.			
<i>First kist.</i>																
1. Total collections .. .. .																
2. Advance payments from previous year .. .. .																
3. Rebate .. .. .																
4. Demand .. .. .																
5. Total credits .. .. .																
6. Balance at end of kist .. .. .																
7. Excess at end of kist .. .. .																
Chalan No.	Date.															
<i>Second kist.</i>																
1. Total collections .. .. .																
2. Advance payments from previous year .. .. .																
3. Rebate .. .. .																
4. Demand .. .. .																
5. Total credits .. .. .																
6. Balance at end of kist .. .. .																
7. Excess at end of kist .. .. .																



**FORM 5.**  
**Land Revenue and Road and P. W. Cess Tauzi Ledger.**  
*For estates having two kists.*

Thana \_\_\_\_\_, Class of estate \_\_\_\_\_, Tauzi No. \_\_\_\_\_  
 Number of separate account (if any) \_\_\_\_\_, Number in General Register A \_\_\_\_\_  
 Name of estate \_\_\_\_\_  
 Specification of separate account (if any) \_\_\_\_\_

19 -19

Chalan No.	Date.	Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.	Remarks. Number of item in arrear list in which balance is included.									
		Arrear.			Current.			Advance.			Arrear.						Current.			Advance.					
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
<i>First kist.</i>																									
1. Total collections .. .. .																									
2. Advance payments from previous year .. .. .																									
3. Rebate .. .. .																									
4. Demand .. .. .																									
5. Total credits .. .. .																									
6. Balance at end of kist .. .. .																									
7. Excess at end of kist .. .. .																									
<i>Second kist.</i>																									
1. Total collections .. .. .																									
2. Advance payments from previous year .. .. .																									
3. Rebate .. .. .																									
4. Demand .. .. .																									
5. Total credits .. .. .																									
6. Balance at end of kist .. .. .																									
7. Excess at end of kist .. .. .																									

FORM 5.]



**Tauzi Ledger for estates having two kists.**

Latest date of payment of arrears.	Annual demand.					
	Land Revenue.			Road and P. W. Cess.		
	Rs.	a.	p.	Rs.	a.	p.
First kist .. ..	..	..	..			
Second kist .. ..	..	..	..			
Total .. ..	..	..	..			

19 -19

Chalan No.	Date.	Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.	Remarks. Number of item in arrear list in which balance is included.		
		Arrear.		Current.		Advance.		Arrear.		Current.		Advance.						
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.			
<i>First kist.</i>																		
1. Total collections .. ..																		
2. Advance payments from previous year .. ..																		
3. Rebate .. ..																		
4. Demand .. ..																		
5. Total credits .. ..																		
6. Balance at end of kist .. ..																		
7. Excess at end of kist .. ..																		
Chalan No.	Date.																	
<i>Second kist.</i>																		
1. Total collections .. ..																		
2. Advance payments from previous year .. ..																		
3. Rebate .. ..																		
4. Demand .. ..																		
5. Total credits .. ..																		
6. Balance at end of kist .. ..																		
7. Excess at end of kist .. ..																		

FORM B.]

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[APP. A.







Latest date of payment of arrears.	Annual demand.					
	Land Revenue.			Road and P. W. Cess.		
	Rs.	a.	p.	Rs.	a.	p.
28th June .. ..						

19 -19 .

Chalan.		Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year noted in chalan if arrear or advance.		
Number.	Date.	Arrear.		Current.		Advance.		Arrear.		Current.		Advance.					
1	2	3		4		5		6		7		8		9		10	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1.	Total collections.																
2.	Amount adjusted from previous year.																
3.	Rebate ..																
4.	Demand ..																
5.	Total credit																
6.	Total balance																
7.	Total excess or advance.																
	Total ..																

19 -19 .

Chalan.		Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year noted in chalan if arrear or advance.		
Number.	Date.	Arrear.		Current.		Advance.		Arrear.		Current.		Advance.					
1	2	3		4		5		6		7		8		9		10	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1.	Total collections.																
2.	Amount adjusted from previous year.																
3.	Rebate ..																
4.	Demand ..																
5.	Total credit																
6.	Total balance																
7.	Total excess or advance.																
	Total ..																

## FORM

[See Rules 38

## Tauzi Ledger for other Cess Demands.

Thana Sitalpatis.

Number of separate

Nature of property.

Name of property Lakhiraj Radhanagar.

Specification of separate

First kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10 ..	16th June ..	..	25 0 0	..	25 0 0	..
13 ..	18th .. ..	..	25 0 0	10 0 0*	35 0 0	*2nd kist of current year.
(a)		(b)	(c)	(d)	(e) Total.	(f) Remarks.
1. Total collections .. ..		..	50 0 0	10 0 0	60 0 0	..
2. Advance payments from previous kist.		..	..	..	..	..
3. Demand .. ..		..	50 0 0	..	..	..
4. Additions to demand .. ..		..	..	..	..	..
5. Reductions and remissions of demand.		..	..	..	..	..
6. Net demand .. ..		..	50 0 0	..	..	..
7. Total credits .. ..		..	50 0 0	..	..	..
8. Balance at end of kist .. ..		..	..	..	..	..
9. Excess at end of kist .. ..		..	..	10 0 0	..	..
10. Note as to whether certificate has issued, and, if so, its number, date and year, and the amount of arrears included in it.		..	..	..	..	..

7.

and 51(s)].

District.

account (if any).

account (if any).

		Annual demand.	
		Amount.	Date.
1st Kist ..	Rs. a. p.	50 0 0	28th June.
2nd Kist ..	50 0 0	50 0 0	28th Sept.
3rd Kist ..	50 0 0	50 0 0	12th Jan.
4th Kist ..	50 0 0	50 0 0	28th March.
Total ..	200 0 0		

Second kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
8	9	10	11	12	13	14
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
7 ..	25th September	..	80 0 0	..	80 0 0	
10 ..	28th „ ..	..	10 0 0	5 0 0*	15 0 0	*3rd kist of current year.
(a)		(b)	(c)	(d)	(e) Total	(f) Remarks.
1. Total collections .. ..			40 0 0	5 0 0	45 0 0	
2. Advance payments from previous kist.			10 0 0	..	..	
3. Demand .. ..		..	50 0 0	..	..	
4. Additions to demand .. ..		..	..	..	..	
5. Reductions and remissions of demand.		..	..	..	..	
6. Net demand .. ..		..	50 0 0	..	..	
7. Total credits .. ..		..	50 0 0	..	..	
8. Balance at end of kist .. ..		..	..	..	..	
9. Excess at end of kist .. ..		..	..	5 0 0	..	
10. Note as to whether certificate has issued, and if so, its number, date and year, and the amount of arrears included in it.						

## FORM

[See Rules 28

## Tauzi Ledger for other Cess Demands.

Thana Sitalpatis.

Number of separate

Nature of property.

Name of property Lakhiraj Radhanagar.

Specification of separate

Third kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
15	16	17	18	19	20	21
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
25 ..	11th January ..		27 0 0	..	27 0 0	
31 ..	12th .. ..		18 0 0	7 0 0*	25 0 0	*4th kist of current year.
(a)		(b)	(c)	(d)	(e) Total.	(f) Remarks.
1. Total collections .. ..			45 0 0	7 0 0	52 0 0	
2. Advance payments from previous kist.			5 0 0	..	..	
3. Demand .. ..			50 0 0	..	..	
4. Additions to demand .. ..		..	..	..	..	
5. Reductions and remissions of demand.		..	..	..	..	
6. Net demand .. ..			50 0 0	..	..	
7. Total credits .. ..			50 0 0	..	..	
8. Balance at end of kist .. ..			..	..	..	
9. Excess at end of kist .. ..			..	7 0 0	..	
10. Note as to whether certificate has issued, and, if so, its number, date and year, and the amount of arrears included in it.						

7.

and 51 (i)].

District.

account (if any).

		Annual demand.	
		Amount.	Date.
1st Kist ..	..	Rs. a. a. 50 0 0	28th June.
2nd Kist ..	..	50 0 0	28th Sept.
3rd Kist ..	..	50 0 0	12th Jan.
4th kist ..	..	50 0 0	28th March.
Total ..	..	200 0 0	

account (if any).

Fourth kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
22	23	24	25	26	27	28
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
21	26th March ..		15 0 0	..	15 0 0	
27 ..	27th .. ..		28 0 0	10 0 0*	38 0 0	*1st kist of next year.
(a)		(b)	(c)	(d)	(e) Total.	(f) Remarks.
1.	Total collections .. ..		48 0 0	10 0 0	58 0 0	
2.	Advance payments from previous kist .. ..		7 0 0			
3.	Demand .. ..		50 0 0			
4.	Additions to demand .. ..					
5.	Reductions and remissions of demand .. ..					
6.	Net demand .. ..		50 0 0			
7.	Total credits .. ..		50 0 0			
8.	Balance at end of kist .. ..					
9.	Excess at end of kist .. ..					
10.	Note as to whether certificate has issued, and, if so, its number, date and year, and the amount of arrear included in it.					





**FORM 8(l).**

**FORM**

[See Rule

**Land Revenue**

**FIRST**

**Goshwara or Khatian of the Demands, Collections, and Arrears of**

*Pargana Bara, Part No. I, District Burdwan.*

1 Tansil No.	2 Sub-number and specification of separate account (if any).	Arrear demand.				Current demand.				11 Total excess payments from previous kist.	Ore	
		3 As at beginning of kist.	4 Additions during kist.	5 Remissions during kist.	6 Net arrear demand.	7 As at beginning of kist.	8 Additions during kist.	9 Reductions during kist.	10 Net resultant current demand.		12 To arrear demand.	13 To Amount adjusted out of excess payments from previous kist.
		Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1068	..	..	..	..	..	..	..	..	..	1 10 7	..	..
1065	..	..	..	..	..	..	..	..	..	2 3 0½	..	..
1067	..	3 3 9½	..	..	3 3 9½	29 7 0½	..	..	29 7 0½	..	..	..
1068	..	..	..	..	..	30 6 5	..	..	30 6 5	3 5 8½	..	..
1080	..	1 10 2	..	..	1 10 2	..	..	..	..	..	1 10 2	..
1091	..	..	..	..	..	..	..	..	..	72 0 4½	..	..
1092	..	..	..	..	..	..	..	..	..	25 7 9½	..	..

**FORM**

**SECOND**

		Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1067	1	5 3 3	..	..	5 3 3	5 4 11	..	..	5 4 11	..	0 0 1	..
	2	..	..	..	..	2 14 8½	..	..	2 14 8½	0 3 6	..	0 1 8½
	Ijmal	..	..	..	..	21 4 5	..	..	21 3 5	1 11 11½	..	0 7 5
	..	5 3 3	..	..	5 3 3	29 7 0½	..	..	29 7 0½	1 15 5½	0 0 1	0 9 1½

8(i).

118(i).]

Goshwara.

GOSHWARA.

Land Revenue at the close of the kist ending the

19 .

Tauzi Clerk's name Ram Prasad.

dits.		Balances.			Total excess and advance payments at the end of the kist.	Advance payments made during the kist.	Number of item in arrear list where balance is shown.		Remarks.	
current.		Of arrear demand.	Of current demand.	Total balances.			Current.	Arrear.		
Actual current collections.	Total credits to current demand.				Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.
..	..	..	..	..	1 10 7	..	..	..	..	..
..	..	..	..	..	2 8 0½	..	..	..	..	..
28 14 0	28 14 0	3 3 9½	0 9 0½	3 12 10	..	..	..	12	..	..
80 9 0	30 9 0	..	..	..	8 8 3½	..	..	..	..	..
0 0 10	0 0 10	..	..	..	0 0 10	..	..	..	..	..
..	..	..	..	..	75 12 4½	3 12 0	..	..	..	..
..	..	..	..	..	86 11 9½	11 4 0	..	..	..	..

8(ii).

GOSHWARA.

5 4 11	5 4 11	5 3 2	..	5 3 2	..	..	..	12	..
2 13 0	2 14 8½	..	..	..	0 1 9½	..	..	..	..
20 12 0	21 3 5	..	..	..	1 4 6½	..	..	..	..
28 12 11	29 7 0½	5 3 2	..	5 3 2	1 6 4	..	..	..	..



**FORM 10.**

[See Rule 122.]

**RETURN No. IX.**

**ABATEMENT OF REVENUE**

**AND**

**REMOVAL OF ESTATES.**

*Recommended*

in the district of

For the kist ending

19

SUBMITTED (in duplicate) to the Commissioner on the

19

Number of Correction Slip. 1	Date and number of Circular Order. 2	Pages in which corrections are noted. 3

Number of Correction Slip. 1	Date and number of Circular Order. 2	Pages in which corrections are noted. 3







TABLE II.—*Demands, Collections and Balances.*

Part. 1	Number of estates. 2	Demand of kist. 3		Excess payments from previous kist. 5	Additions to demand. 6		Reductions and remissions of demand. 7		Net demand of kist. 10		Total collections during kist. 13			Balance at end of kist. 16			Total advance payments for subsequent kists. 17	Remarks. 18
		Arrear. 3	Current. 4		Arrear. (a)	Current. (b)	Arrear. 7	Current. 8	Arrear. 9	Current. 10	Arrear. 11	Current. 12	Advance. 13	Arrear. 14	Current. 15	Total. 16		
		Rs. 3	Rs. 4		Rs. (a)	Rs. (b)	Rs. 7	Rs. 8	Rs. 9	Rs. 10	Rs. 11	Rs. 12	Rs. 13	Rs. 14	Rs. 15	Rs. 16		
I .. ..																		
II .. ..																		
Total ..																		

I HEREBY certify by personal inspection that the total of the amounts entered in columns 11, 12 and 13, table II, above, viz., ..... agrees with the amount credited as land revenue collections from estates under Parts I and II in this treasury for the period under report, excluding annas and pies.

*Dated*

*District.*

*Treasury Officer.*

*Collector.*

*N. B.*—The accounts will be compared in Calcutta, and if this certificate proves incorrect, the Collector will incur a very serious responsibility.

TABLE III.—*Explanation.*

<sup>oo</sup> In explaining entries quote number and date of the authority whenever authority is necessary.

Table.	Cross-heading.	Column.	

RETURN No. X.—Land Revenue of estates under Parts I and II.

APP. A.]

*Two copies of each return to be sent to the Commissioner.*

For the kist ending the                      of                      19 .  
District of

*To this should be attached with regard to the period under report—*

- (i) *A copy of the entries made in Registers 39 and 40 during such period.*
- (ii) *A copy of the Abstract Roll for such period with the certificate of the Deputy Collector in charge, as required by rule 132 of the Tauzi Manual.*
- (iii) *Certificate and memorandum required under Circular Order No. 1 of September 1895 (rule 130).*
- (iv) *Certificate under rule 47 of the Tauzi Manual.*
- (v) *Certificate under rule 120 of the Tauzi Manual.*

Despatched in duplicate to the Commissioner on the                      19 .

Received by the Commissioner on the                      19 .

One copy despatched by the Commissioner to the Board on the                      19 .

Received by the Board of Revenue on the                      19 .

107

[FORM 11.]

FORM

[See Rule

**RETURN No. XLI.—Land Revenue Demands, Collections, Remissions district**

- Instructions.—(i) In columns 5, 6 and 7 should be shown the net demand after taking  
 (ii) In columns 8, 9 and 10 should be shown the adjusted collections, previous year adjusted during the year and *minus* similar payments  
 (iii) Under Part II (c) estates will come the Crown Estates leased 1879, etc., which will be shown in Appendix IB(iii) of the Land

Classification of Estates.	Number of estates at close of year.	Total excess and advance payments from previous year.	Total actual collections made during the year.	Demands.		
				Current.	Arrear.	Total.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Estates permanently settled</b> ..						
<b>II.—Estates leased for periods—</b>						
(a) Settled for periods with proprietors ..						
(b) Private estates leased to farmers for periods.						
(c) Crown estates leased to farmers for periods.						
Total of Class II .. ..						
<b>III.—Estates held direct by Crown—</b>						
(a) Managed for proprietors ..						
(b) Owned by the Provincial Government as proprietor.						
Total of Class III .. ..						
Grand Total { 19 —19 ..						
{ 19 —19 ..						

I HEREBY certify by personal inspection that the total amount entered in column 4 of this Return in the treasury, for the period under report, excluding annas and pies.

Dated  
 The 19 . }



**STATEMENT.**

Showing land revenue collections as per chalans received between the day following the last kist of the year 19 -19 and 31st March 19 , both days inclusive.

Part of the Tauzi Roll to which each chalan belongs.	Amount Collected as per Chalan.			
	Arrear Collections.	Current Collections.	Advance Collections.	Total.
	Rs.	Rs.	Rs.	Rs.
PART I.—Estates permanently settled.				
PART II.—Estates leased for periods.				
PART III.—Estates held direct by Crown.				
Total ..				

*Tauzi Deputy Collector in charge.*

**RETURN NO. XLI.**

**STATISTICS**

OF

**LAND REVENUE DEMANDS, COLLECTIONS, REMISSIONS AND BALANCES**

FOR THE

**FINANCIAL YEAR 19 -19 .**

**DISTRICT OF**

**Due on the 15th of May 19 .**

One copy forwarded to the Commissioner on the 19 .

One copy forwarded direct to the Board of Revenue on the 19 .

FORM 12.]

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[APP. A



**TABLE II.—Demands, collections and balances of the kist including the 30 days' grace allowed after kist day.**

FORM 13.]

Part.	Number of estates.	Demand of kist.		Excess payment from previous kista.	Additions to demand.		Reductions and remissions of demand.			Net demand of kist.		Total collections during kist.			Balance at end of kist.			Total advance payments for subsequent kist.	Remarks.		
		Arrear.	Current.		6		Arrear.	Current.	Arrear.	Current.	Rebate.	Net total.	Current.	Arrear.	Current.	Advance.	Arrear.			Current.	Total.
					(a)	(b)															
I		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1. Revenue-paying estates ..																					
2. Revenue-free estates ..																					
3. Rent-free lands ..																					
4. Mines and railways ..																					
5. Total ..																					
6. Deduct as appertaining to other districts.																					
7. Balance ..																					
8. Add as appertaining to this district, but due from other districts.																					
9. Net total ..																					

112

I hereby certify, after personal inspection of the accounts, that the collections credited as Road and Public Works cesses from estates under Parts I and II in this treasury for the period under report agree with the total of those noted in columns 11, 12 and 13 of this statement against cross-head 9, omitting fractions of a rupee.  
When the figures in columns 11, 12 and 13 against cross-head 9 of this statement do not agree with the credits at the treasury, they should be reconciled in the memorandum given below:—

Total Road and Public Works cesses from estate under Parts I and II for the district as per Treasury Accounts Registers Forms 15 and 16 ..	Rs.
Total Road and Public Works cesses from estates under Parts I and II collected by other district on account of the previous kist not credited during that kist ..	
Total Road and Public Works cesses from estates under Parts I and II collected by other districts for this kist not yet received and credited ..	
Total for the district as per this Return ..	

District.

Treasury Officer.

Collector.

[APP. A.



**RETURN No. XXXVIII.**

**Road and Public Works Cesses.**

For the list ending the  
19 .

DISTRICT OF

*To be accompanied by a copy of the abstract of each demand register duly certified, and the certificates required by rules 47 and 120 of the Tauzi Manual. Also the certificate and the memorandum required under circular order No. 1 of September 1896 [rule 137 (x)].*

Despatched to the Commissioner on the  
19 .

Received by the Commissioner on the  
19 .

**TABLE III.—Explanation.**

In explaining entries quote number and date of the authority whenever authority is necessary.

Table.	Cross-head.	Column.	

APP. A.]

113

[FORM 13.

A.-G., B., Form 2382.

## FORM 14.

[See Rule 62(i).]

## Land Revenue, Road &amp; P. W. Cess and Education Cess Chalan.

রাজস্ব, রোড ও পাবলিক ওয়ার্কস সেস্ এবং এডুকেশন সেসের চালান।

Treasury, Bengal.

1. Date of payment } \_\_\_\_\_  
(টাকা দেওয়ার তারিখ)
2. Accountant's No. } \_\_\_\_\_  
(একাউন্ট্যান্টের নম্বর)
3. Treasurer's No. } \_\_\_\_\_  
(খাজাকির নম্বর)
4. Name of payer } \_\_\_\_\_  
(যাহার মারফৎ টাকা দেওয়া হইতেছে তাহার নাম)
5. Name of proprietor for whom paid } \_\_\_\_\_  
(যে মালিকের জন্য টাকা দেওয়া হইতেছে তাহার নাম)
6. Tauzi No. of Estate } \_\_\_\_\_  
(মহালের তৌজি নম্বর)
7. Tauzi No. of separate account, if any } \_\_\_\_\_  
(স্বতন্ত্র হিসাব থাকিলে তাহার নম্বর)
8. Name of Estate and of separate account, if any } \_\_\_\_\_  
(মহালের নাম, এবং কোন স্বতন্ত্র হিসাব থাকিলে তাহার নাম)
9. If the estate pays no revenue, Cess Office No., where } \_\_\_\_\_  
possible, and description of the Cess-paying property.\* }  
(রাজস্ব দেয় মহাল না হইলে যথায় সম্ভব সেস্ আফিসের নম্বর এবং সেস্ }  
দেয় সম্পত্তির পূরা বিবরণ)\*
10. Name of Pargana, Thana, etc. } \_\_\_\_\_  
(পরগণা, থানা, ইত্যাদির নাম)

**NOTE.**—Payment on account of revenue and cesses in one chalan should be made for one estate only. Current land revenue and cess shall not be paid with an arrear of cess covered by certificate in the same chalan.

এক মহালের রাজস্ব এবং সেস্ এক চালানে দিতে হইবে। সার্টিফিকেটভুক্ত বকেয়া সেসের সহিত এক চালানে হাল রাজস্ব ও সেস্ জওরা হইবে না।

\*Full particulars, such as, revenue-free estate or share of estate, rent-free land, mine, Railway, Hat, Fair, Gazari forest, Chaukidari chakran land or Railway B land must be given.

\*পূরা বিবরণ যথা লাগে রাজস্ব মহাল কি তাহার কোন অংশ কিম্বা নিজের জমি, খনি, রেলওয়ে, হাট, মেলা, গজারি বন অথবা চৌকিদারি চাকরান অথবা রেলওয়ে বা জমি ইত্যাদি লিখিতে হইবে।

**Land Revenue, Road & P. W. Cess and Education Cess Chalan.**

		Period for which paid. বেসময়ের জন্য টাকা বেগা হইতেছে :	Rs. টাকা।	A. আঃ।	P. পাঃ।
Fixed collections (নির্ধারিত আদায়)	Revenue (মূল জমা) ...				
	Interest (হক) ...				
Revenue of Crown Estates. (সরকারী মহালের জমা)।	(a) of estates held direct by the Crown. (খাস মহালের।)	Revenue (মূল জমা)			
		Interest (হক)			
	(b) of estates leased to farmers (কসাবত্তী মহালের।)	Revenue (মূল জমা)			
		Interest (হক)			
Road and P. W. Cess. (রোড এবং পাবলিক ওয়ার্কস সেস)।	(i) of estates held direct by the Crown. (খাস মহালের।)	Cess (সেস)			
		Interest (হক)			
	(ii) of estates leased to farmers. (কসাবত্তী মহালের।)	Cess (সেস)			
		Interest (হক)			
	(iii) of other estates. (অন্যান্য মহালের।)	Cess (সেস)			
		Interest (হক)			
Education Cess. (শিক্ষণ সেস)।	(i) of estates held direct by the Crown. (খাস মহালের।)	Cess (সেস)			
		Interest (হক)			
	(ii) of estates leased to farmers. (কসাবত্তী মহালের।)	Cess (সেস)			
		Interest (হক)			
	(iii) of other estates. (অন্যান্য মহালের।)	Cess (সেস)			
		Interest (হক)			
Total ...					
(বোট)					

II. Details of Payment. (যে যে খাতের টাকা বেগা হইতেছে)।

Total amount in words }  
(বোট টাকা অক্ষরে: )

Tauzi/Certificate Mu harrir's Initials.      Accountant.      Treasurer.      Date when posted in Tauzi and Initials of Tauzi Mu harrir.

## Land Revenue and Cess Chalan.

					Amount.		
					(টাকা)।		
					Rs.	A.	P.
					টাকা।	আনা।	পাই।
Gold (গিনি)	...	...	...	...			
Silver and copper (টাকা ও পয়সা)	...	...	...	...			
Notes as detailed below (নোটের বিশেষ বিবরণ)	...	...	...	...			
Total in figures as well as in words					...	...	...
(নেট টাকা সংখ্যায় এবং অক্ষরে)					...	...	...

**FORM 15.**

**L. R. Part I.**

**Accountant's Register of receipts on account of Land Revenue and Road, Public Works and Education cesses of revenue-paying estates for the month of ..... 19 ..**  
*(Vide Government order No. 12035-12035/1, dated 24th November 1939.)*

1	Date of receipt.	
2	Accountant's No. of chalan.	
3	Treasurer's No. of chalan.	
4	Tausi No. of estate.	
	From permanently settled estates (Part I.)	Fixed collections.
	From temporarily settled private estates (Part IIa).	
	From estates leased to farmers (Parts IIb and IIc.)	Collections from Crown estates.
	From estates held direct by the Crown (Part III).	
	Miscellaneous receipts from estates leased to farmers (Parts IIb and IIc).	
	Miscellaneous receipts from Crown estates held direct (Part III).	
7	Interest on revenue or rent.	
	From estates held direct by the Crown.	Road and Public Works cess.
	From other estates.	
9	Interest on cesses.	
10	Education cess.	
11	Interest on Education cess.	
12	Total amount.	
13	Daily total carried to cash-book.	

**FORM 15A.**  
**L. R. Part II.**

(Vide Government order No. 12035L. R., dated the 24th November 1939.)

1	Date of receipt.	
2	Number of chalan.	
3	Date of sub-treasury return.	
4	Sale-proceeds of Crown estates.	
5	Sale-proceeds of waste land and redemption of land tax.	
6	Recoveries on account of survey and settlement charges.	
7	Bent, etc., of fisheries.	
8	Recovery of cost of maintenance of boundary pillars.	
9	P. W. Cess.	Rates and cesses on lands.
10	Miscellaneous receipts on account of Road Cess.	
11	L. R. fees and fines under the revenue laws.	Miscellaneous.
11(a)	Exemption fees under Act XI of 1859.	
11(b)	Record-room receipts.	
11(c)	Receipts from railway C class lands.	
11(d)	Other receipts not connected with Crown estates.	
12	Recoveries on account of Land Acquisition Establishment.	Collection of payments for services rendered.
12(a)	Recoveries on account of Partition Establishment.	
12(b)	Recoveries on account of Certificate Establishment.	
12(c)	Recoveries on account of pay and allowances of Town Khas Mahal Clerk (Darjeeling).	
13	Other recoveries.	
14	Recoveries of overpayments.	
15	Daily total carried to cash-book.	

**FORM 16.**

[See Rule 67.]

Accountant's Register of receipts on account of other cess demands for the month of

19 .

1	Date.		
2	Accountant's number of chalan.		
3	Treasurer's number of chalan.		
4	From whom received.		
5	Number in Cess Registers I, II, III or IV.		
6	Name of estate.		
7	Name of Pargana or Thana, etc.		
8	Period for which paid.		
9	Revenue-free estates.	Road and Public Works cesses.	Cesses on lands.
10	Rent-free lands.		
11	Cesses on mines and railways.		
12	Interest on arrear demands.		
13	Process fees.		
14	Fines and other miscellaneous receipts.		
15	Education Cess.		
16	Interest on Education Cess.		
17	Total of chalan.	Rs.	a. p.
18	Daily total carried to cash-book.	Rs.	a. p.

**FORM 17.****Revenue money order form.**

[See Rule 74.]

*(This form to be issued printed on pink paper.)*

On Postal Service.

**INDIAN MONEY ORDER.**

(Land Revenue and Cesses.)

[Authorized for the Bengal Presidency.]

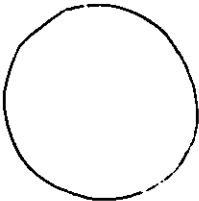
To

The Postmaster,

Fold here

*N. B.—This blank space should be used for the post-marks of the offices of posting and delivery.*

Fold here

**ACKNOWLEDGMENT. (On Postal Service.)**Name and  
full address  
of remitter.Date-stamp of the  
office of payment.

Name-stamp of the office of issue.

Fold here

**INSTRUCTIONS FOR THE REMITTER'S GUIDANCE.**

1. All Revenue money-orders must be made payable to the Collector of the district in which the estate lies.
2. If full particulars are not correctly given in the chalan, mistakes may occur, for the consequences of which the remitter will be alone responsible. Full particulars of the estate or share and of the cess-paying property, such as revenue-paying or revenue-free estate, or share of estate, or rent-free land, or mine, or railway, or *Aat*, or fair, or *gazari* forest, must be given. In doubtful cases, the Tausi Department will be guided by the NUMBER of the estate.
3. The revenue and cesses remitted by a single money-order must be for one estate only. Separate money-order must be used for each estate on account of which revenue and cesses are remitted.
4. Only the name of the actual proprietor to whose account the money remitted is to be credited need be entered. The names of other proprietors need not be given.
5. Remittances of land revenue should be made a sufficient time before the kist day to ensure their reaching the Treasury on or before that day. Remitters are advised to allow ample margin of time on this account for the acceptance of money-order for land revenue after the kist day will not exempt an estate from sale, except according to the rules applicable to personal payment of revenue after kist day.
6. If the remitter is in arrear as regards payment of his cesses, he should also remit the amount of interest and costs due from him, and show them separately, if possible, from the actual cess. If his distribution of cess, interest and costs is wrong, it will be corrected in the Certificate office.
7. Current land revenue and cesses shall not be remitted with an arrear of cess covered by a certificate in the same money-order.
8. The limit of amount of a revenue money-order and the rate of commission are the same as for ordinary money-orders.
9. The amount of a revenue money-order may include rupees, annas and pies, but not fraction of a pie.



**Revenue money order form.**

Month-stamp. Oblong M. O. stamp on issue. A. O. stamp.

No. B. \_\_\_\_\_ Date \_\_\_\_\_

Rs.   a.   p.

--	--	--

FOE \_\_\_\_\_ (In words \_\_\_\_\_)

M. O. Clerk. Issuing Postmaster.

Received the sum specified above.

Date \_\_\_\_\_

Signature (in ink) of payee. \_\_\_\_\_

Paid by me. \_\_\_\_\_

Signature and designation of Officer who paid the amount. \_\_\_\_\_

Round M. O. stamp authorizing payment.

Oblong M. O. stamp on payment.

Remitter to fill up all entries below (except "Money Order No." and the entries on the right side of the Acknowledgment and Coupon) and the entry against "Name and full address of remitter" on the reverse of the Acknowledgment.

1  
(in words) \_\_\_\_\_

Name and address of payee (in full) \_\_\_\_\_

Date \_\_\_\_\_

Signature of Remitter. \_\_\_\_\_

**ACKNOWLEDGMENT.** (Particulars of Land Revenue and Cesses.)

Money Order No. \_\_\_\_\_

Name of the Proprietor to whose account the money is to be credited \_\_\_\_\_

Tauzi No. of estate, and of separate account, if any \_\_\_\_\_

Name of estate, and of separate account, if any \_\_\_\_\_

Name of pargana or thana \_\_\_\_\_

Kist for which paid \_\_\_\_\_

Land Revenue.			Cesses.			Interest.			Costs.			Total.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Total amount (in words). \_\_\_\_\_

Received the sum specified above on \_\_\_\_\_ on account of land revenue and cesses particularized there.

Accountant's No. \_\_\_\_\_

Signature (in ink) of Accountant. \_\_\_\_\_

**Coupon (Chalan) to be retained by the payee.**

Money Order No. \_\_\_\_\_

Name of the proprietor to whose account the money is to be credited \_\_\_\_\_

Tauzi No. of estate, and of separate account, if any \_\_\_\_\_

Name of estate, and of separate account, if any \_\_\_\_\_

Name of pargana or thana \_\_\_\_\_

Kist for which paid \_\_\_\_\_

Land Revenue.			Cesses.			Interest.			Costs.			Total.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Total amount (in words). \_\_\_\_\_

Signature and full address of remitter. \_\_\_\_\_

Signature of Accountant with date \_\_\_\_\_

Accountant's No. \_\_\_\_\_

Clerk's initials \_\_\_\_\_

Date when posted in Tauzi ledger and initials of Tauzi Clerk. \_\_\_\_\_

**FORM 18 (i).**

[See Rule 85.]

**List of revenue money orders.**

Form <sup>2</sup> R. M. O.
-------------------------------

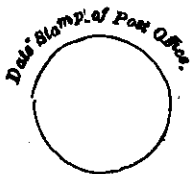
For \_\_\_\_\_ Audit Office.

**ORIGINAL.**

*This list will be sent to the Audit Office.*

List of Revenue Money-orders sent from \_\_\_\_\_ Post Office to the \_\_\_\_\_ Treasury on \_\_\_\_\_

Serial number. 1	Post Office of Issue. (When the Post Office of Issue is a Branch office, the name of the Account Office must be entered also in parentheses.) 2	Number of money-order. 3	Date of money-order. 4	Amount of money-order. 5			Remarks. 6
				Rs.	a.	P.	
Total amount in figures and words							



\_\_\_\_\_  
*Signature of Postmaster.*

**FORM 18 (ii).**

[See Rule 85.]

**List of Revenue money orders.**

Form <u>2</u> R.M.O.
-------------------------

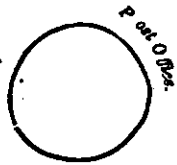
For \_\_\_\_\_ Audit Office.

DUPLICATE.

*This list will be sent to the Treasury.*

List of Revenue Money-orders sent from \_\_\_\_\_ Post Office to the \_\_\_\_\_ Treasury on \_\_\_\_\_

Serial number.	Post Office of Issue. (When the Post Office of Issue is a Branch office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	a.	p.	
1	2	3	4	5			6
Total amount in figures and words.							



\_\_\_\_\_  
*Signature of Money-order Clerk.*

The money-orders detailed above for Rs. \_\_\_\_\_ have been paid by the Treasury voucher on \_\_\_\_\_

\_\_\_\_\_  
*Signature of Postmaster.*

Received the acknowledgments for the above money-orders less \_\_\_\_\_ shown above as irregularly sent by revenue money-order instead of ordinary money-order.

\_\_\_\_\_  
*Signature of Postmaster.*

**FORM 18 (iii).**

[See Rule 85.]

**List of Revenue money orders.**

Form <sup>2</sup> R.M.O.
-----------------------------

For \_\_\_\_\_ Audit Office.

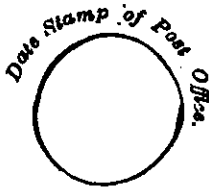
**TRIPLICATE.**

*This list will be filed in the Post Office.*

List of Revenue Money-orders sent from \_\_\_\_\_

Post Office to the \_\_\_\_\_ Treasury on \_\_\_\_\_

Serial number.	Post Office of Issue. (When the Post Office of Issue is a Branch Office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	a.	p.	
1	2	3	4	5	6		
Total amount in figures and words.							



\_\_\_\_\_  
*Signature of Money-order Clerk.*

The money-orders detailed above for Rs. \_\_\_\_\_  
have been paid by Treasury voucher on \_\_\_\_\_

\_\_\_\_\_  
*Signature of Postmaster.*

**FORM 19(I).**

[See Rule 97.]

Form  $\frac{8}{\text{R.M.O.}}$

*Return showing the total number and value of Revenue Money-orders received at Disbursing Post Office during the month of.....19 .*

FORM 19(I).]

	Total number of Revenue Money-orders.	Total value of Revenue Money-orders. Rs. a. p.
1 Remaining undisposed of at the close of last month .....		
2 Received during the month .....		
(3) Total to be accounted for .....		
(4) Paid by Treasury vouchers .....		
Remaining undisposed of at the close of the month .....		

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**NOTE.**—The totals of the entries in lines (4) and (5) must agree with the entries in line (3).

The.....19 .

*Disbursing Postmaster.*

[APP. A.

**FORM 19(ii).**

[See Rule 107.]

On Postal Service.



Revenue Money-order Acknowledgments.

Form  
4  
R. M. O.

To

The Post-office.

at

From

[Empty rectangular box for address]

Post-office.



FORM 19(ii).]

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[APP. A.

FORM 19(iii).

[See Rule 107.]

**Numbers of Revenue Money-orders to which the Acknowledgments enclosed  
in this envelope appertain.**


## FORM 20.

[See Rule 143.]

Land Revenue Arrear List, District \_\_\_\_\_ Pargana, Tappa, etc. for the  
 kist ending the \_\_\_\_\_ of \_\_\_\_\_ 19 \_\_\_\_\_

Arrear list serial number.	Tausi number.	Number of General Register A.	Name of estate (with pargana or thana, if necessary).	Names of the proprietors.	If whole estate is in arrear.				If only share in arrear.									
					Annual land revenue.		Amount of arrear.		Specification of share.	Number of separate account.	Annual land revenue of share.		Amount of arrear.					
					6	7	8	9			10	11						
					Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.

Arrears other than land revenue.						Total of all arrears.	If not to be sold, reasons for exemption.	Order of Collector as to date up to which all arrears may be received.			
Road and Public Works cesses.		Embankment cess.		Process fees.					15	16	17
12	13	14	15	16	17						
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			

Land revenue arrears paid after last day.			Payment of arrears other than land revenue.			Final order to sell or exempt under section 18.	If sold, the price obtained.	Number and date of deposit case whereby land revenue arrear was fully satisfied.	Remarks.				
Date of payment and number of chalan.	Amount paid.		Number and date of chalan by which paid.	Amount.						22	23	24	25
	18	19		20	21								
	Rs.	a.	p.		Rs.	a.	p.						



**FORM 21.**

[See Rule 144.]

**Default Record.**

Tauzi number of estates.	Number of separate accounts, if any.					
	Year 19 .		Year 19 .		Year 19 .	
	Number in arrear list.		Number in arrear list.		Number in arrear list.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	

## APPENDIX B.

[See Rule 134.]

**Test table for the Kistwar Return No. X and the Road and Public Works Cess Return No. XXXVIII.**

TABLE I.

1. *Column 2.*—The entries in this column should agree with the entries, cross-heading by cross-heading, made in column 8 of the preceding return.
2. *Column 3.*—The entries in this should agree with the entries, cross-heading by cross-heading, made in column 9 of the preceding return.
- N. B.*—It should be remembered that with regard to the entries in columns 4, 5, 6 and 7, there is for each of the cross-headings I, II and III (I, II, III and IV in road-cess return) a separate kistwar abstract.
3. *Column 4.*—The entries in this should agree with those which appear in column 2, cross-heading by cross-heading, of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "3. Total Addition."
4. *Column 5.*—The entries should agree with the entries made, cross-heading by cross-heading, in column 3 of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "3. Total Addition."
5. *Column 6.*—The entries should agree, cross-heading by cross-heading, with the entries in column 2 of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "5. Total Deduction."
6. *Column 7.*—The entries should agree, cross-heading by cross-heading, with the entries made in column 3 of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "5. Total Deduction."
7. *Column 8.*—The entry against cross-heading I should be the total of the entries in columns 2 and 4 against the same cross-heading *minus* the entry in column 6 against the same cross-heading. Similarly, *mutatis mutandis* for the entries against cross-headings II, III (II, III and IV in road-cess return) and total.
8. *Column 9.*—The entry here against cross-heading I should be the total of the entries in columns 3 and 5 against the same cross-heading *minus* the entry in column 7 against the same cross-heading. Similarly, *mutatis mutandis* for the entries against cross-headings II, III (II, III and IV in road-cess return) and total.
9. *Cross-heading "Total."*—The total given for the figures in each column should be checked.

TABLE II.

10. *Column 2.*—Cross-heading by cross-heading, the entries in this column should agree with the figures in column 8 of table I of the return under check.
11. *Column 3.*—Cross-heading by cross-heading, the entries should agree with those shown in column 16 of the preceding return *minus* the amount (if any) which has been adjusted during the period dealt with by the transfer from the excess collections of an equal sum, full details being given in the explanation sheet.
12. *Column 4.*—The entry in this column should agree with the entry for the kist concerned in one of the columns 4 to 7 against cross-heading "Result at end of preceding kist" of the kistwar abstract, Appendix A, Form 3, attached to the return.
13. *Column 5.*—The entry here, against cross-heading I, should equal the figures shown against the same cross-heading in column 17 of the preceding return *minus* the amount (if any) credited during the kist to arrears regarding which details should be given in the explanation sheet. Similarly, for the entries against cross-headings II and III (II, III and IV in road-cess return). It must be remembered that in this column are to be entered sums paid in excess, not only for the kist in hand, but for other succeeding kists. This is adjusted in the way stated below when showing how to obtain the actual balance, column 16.

14. *Columns 6(a) and 6(b).*—The entry in column 6(a) should agree with the entry in column 8 against cross-heading "Total addition" and the entry in column 6(b) should agree with the entry for the kist concerned in one of the columns 4 to 7 against the same cross-heading of the kistwar abstract attached to the return. Care should be taken that in column 11 of the kistwar abstract and in the explanation sheets the authority for each addition is duly given.

15. *Column 7.*—The authority for any entry in this column should be given clearly in the explanation sheet. The entries in this column, excluding temporary remissions, should agree, cross-heading by cross-heading, with the entry in column 8 against cross-heading "Total deductions" in the corresponding kistwar abstract, Appendix A, Form 3, attached to the return. In the explanation sheet reductions should be distinguished from remissions.

16. *Column 8.*—The entries in this column, excluding temporary remissions, should agree, cross-heading by cross-heading, with the entry in one of the columns 4 to 7 against cross-heading "Total deductions" in the corresponding kistwar abstract, Appendix A, Form 3, attached to the return. It should be seen that in column 11 of the kistwar abstract and the explanation sheet the authority for each reduction and remission is duly given. In the explanation sheet reductions should be distinguished from remissions.

17. *Column 9.*—The entry in this column against cross-heading I should be the entry in column 3, *plus* the figures in column 6(a) against the same cross-heading *minus* column 7. Similarly, for the entries against cross-headings II and III (II, III and IV in road-cess return).

18. *Column 10.*—The entry here against cross-heading I should be the entry in column 4 against the same cross-heading, *plus* column 6(b), *minus* column 8. The same would apply to figures against cross-headings II and III (II, III and IV in road-cess return).

19. *Columns 11, 12 and 13.*—The grand total of all the figures noted in these three columns should agree with the Treasury officer's certificate at the bottom of the return. If it does not, the difference must be fully explained.

20. *Column 14.*—The figures in this column against each class should be those in column 9 *less* those in column 11.

21. *Column 15.*—To check the figures in this column the following is the procedure, class by class:—From the total of the figures in columns 4 and 6(b) deduct the figures in column 8. The balance (call it  $x$ ) is the total demand. Add together the figures noted in columns 5 and 12. (Those in column 5, it will be remembered, include excess payments made not only for the kist in hand, but subsequent kists.) From this total deduct the difference between the figures in columns 17 and 13, and denote the balance by  $y$ . Then, deducting  $y$  from  $x$ , the remainder gives the amount of balance to be entered in column 15.

22. *Column 16.*—The figures in this column should equal (class by class), the totals of the figures in columns 14 and 15.

23. *Column 17.*—The Board's office has no means of checking the figures in this column, as they are obtained from the goshwara which is prepared from the ledger accounts. They could not be tested in the Board's office under the old form of Return No. X. The District Officers should, therefore, see that the entries in this column are *carefully* and *correctly* made.

24. The entries against cross-heading "Total" should be checked, column by column.

*N. B.*—This Table applies to the corresponding headings of the Road and Public Works Cess Kistwar Return.

## APPENDIX C.

[See Rule 116.]

## Time allowed for reconciliation of accounts.

Districts.	January Kist.	March Kist.	June Kist.	September Kist.
	Number of days.	Number of days.	Number of days.	Number of days.
1	2	3	4	5
<b>Burdwan Division—</b>				
Burdwan .. ..	4	6	3	2
Birbhum .. ..	2	3	1	1
Bankura .. ..	2	2	1	1
Midnapur .. ..	5	6	2	2
Hughli .. ..	4	4	3	2
Howrah .. ..				
<b>Presidency Division—</b>				
24-Parganas .. ..	2	5	2	2
Nadia .. ..	3	3	3	2
Murshidabad .. ..	3	4	3	2
Jessore .. ..	3	3	3	2
Khulna .. ..	3	3	3	2
<b>Dacca Division—</b>				
Dacca .. ..	5	5	3	2
Mymensingh .. ..	5	5	3	2
Faridpur .. ..	4	4	3	2
Bakarganj .. ..	3	5	2	2
<b>Rajshahi Division—</b>				
Rajshahi .. ..	3	4	2	2
Dinajpur .. ..	2	3	2	2
Rangpur .. ..	2	2	2	2
Bogra .. ..	1	1	1	1
Fabna .. ..	3	5	3	2
Malda .. ..	1	2	1	1
Darjeeling .. ..	1	1	1	1
<b>Chittagong Division—</b>				
Tippera .. ..	3	2	2	2
Noakhali .. ..	2	2	2	2
Chittagong .. ..	5	5	5	5

N. B.—The treasury accounts for September must be despatched to the Accountant-General, Bengal, on the 30th September or on the morning of the 1st October at the latest. Should the last kist day of September, viz., 28th September, fall on a Sunday or other gazetted holiday, one day's grace is allowed.

## APPENDIX D.

[See Rule 121.]

**Rules for the examination of tauzi accounts when any fraud has been suspected or discovered.**

1. When any fraud in the tauzi accounts has been suspected or discovered, the following registers and papers should be collected and placed in the custody of a Deputy Collector or the Treasury Officer, and a report on the subject submitted to the Commissioner of the Division:—

- (1) Tauzi ledgers.
- (2) Chalans.
- (3) Accountant's register of receipts.
- (4) Treasurer's cash-book.
- (5) Daily balance sheet of treasurer.
- (6) Register of remittance transfer receipts.
- (7) Returns Nos. IX, X, XLI, and Khas Mahal Return No. I.
- (8) Arrear lists and goshwaras.

2. For any given period the arrear and surplus balance at the beginning of the first year's account must be taken as correct, in case no earlier records are available for purposes of check.

3. The demand, as shown in the tauzi ledger, will be checked by comparing 20 per cent. of such entries with the entries in the tauzi roll and Register A, Part I. If no mistakes are found in this percentage, further examination will be unnecessary, and the demand will be entered in column 2 of Table I from the tauzi ledger. If mistakes are found, the demand of all estates, or of such number, as may appear necessary, must be checked before entering the demand

in column 2 of Table I.\* The standard of work should be fixed by the Collector after a full consideration of the nature and frequency of the mistakes.

4. The daily total collections shown in the Accountant's register of receipts of land revenue (Form 15, Appendix A, of the Tauzi Manual) will be checked by comparing them with the daily totals shown in the Accountant's cash-book. If discrepancies are found, they must be reconciled by an examination of the chalans. If no discrepancies are found, further comparison with the Accountant's cash-book will be unnecessary. The collections on account of each estate as entered in the Accountant's register of receipts and the tauzi ledger should then be copied in columns 6 and 7, and the number of each chalan as entered in the Accountant's register of receipts and as entered in the tauzi ledger transcribed in columns 4 and 5, sufficient space being assigned to each estate, and the discrepant figures being (as a means of attracting attention) underlined in the manner shown in Table I (appended). Column 8 will be filled only when there is a discrepancy between the amounts shown in the Accountant's register and the tauzi ledger, the required explanation being given in column 9 (remarks). The forms of Table I should be sewn in packets of 100 according to their tauzi numbers.

(The standard of work should be fixed by the Collector after a full consideration of the way in which the books were kept, the amount of error and the extent to which "omnibus" chalans were used. In Burdwan it was found that all the chalans for 100 tauzi numbers could be followed up and written down in a day.)

5. To reconcile and check the discrepancies—

(a) in the case of the *annual demand*, reference should be made to—

- (1) Settlement records,
- (2) Land Acquisition records, and
- (3) Return No. IX;

(b) in the case of *collections*, reference should be made to—

- (1) Original chalans,
- (2) Treasurer's cash-book, and
- (3) The register of remittance transfer receipts.

(It is difficult to fix an *a priori* standard for this work, the number of men to be employed and the daily outturn of work depending on the nature and number of discrepancies discovered.)

6. In cases in which payments on account of more estates than one have been made by means of one chalan and shown in the Accountant's register of receipts as a single item, the amount paid on account of each estate, where such details are given in the chalan, should be shown in Table II, and if the total agrees with the figures shown in the Accountant's register of receipts and in the tauzi ledger, the amount should be copied into the appropriate columns of Table I.

7. When the amounts to be credited to each estate are not given separately in the chalan, a reference should be made to the Accountant's register of receipts and to the tauzi ledger, and it should be ascertained whether the payments credited to the different estates under that chalan number and on that date agree with the total of the single chalan as entered in the Accountant's register. The figures should be entered in detail in columns 4 and 5 of Table II and the result noted in the column of remarks. Where the three amounts agree, there is no reason to think, so far as the Provincial Government is concerned, that any fraud has been committed. (Three clerks should be employed in the work described in this or the preceding rule; each man should deal with 20 items daily.)

8. The preparation of Table III should then be taken in hand. In this table the comparison is to be by years, and the estates are to be arranged serially in column 1 according to their tauzi numbers. The surplus and arrear balances on account of each estate should be copied from the tauzi ledger for the first year of the period of which the accounts are under examination, the figures for each subsequent year being taken from those of the year next preceding it, and the figures for columns 8 and 11 of the Table from columns 6 and 7 of Table I. (Three clerks should be employed, each being capable of dealing with 75 estates.)

9. The nominal result of the account of each estate, as shown by the tauzi navis in the tauzi ledger, should be copied into columns 12 and 13 of Table III, and a comparison with the actual results, as shown in columns 9 and 10, will give the amount of difference or fraud which should be noted in column 14 or column 15. (Two clerks should be employed, each being capable of dealing with 100 items.)

10. Permanent clerks must be deputed to work in the Examination Department, their places being filled up by temporary hands. There should be one Head Supervisor and an experienced Deputy Collector should always be placed in charge of the work.

11. The examination should be commenced with a few men only at first, and more should be gradually employed as soon as those originally deputed acquire some insight into the work.

12. A daily progress report book should be kept. The Deputy Collector in charge must examine and sign it daily, and it should be submitted weekly for the Collector's inspection.

13. The copying portion of the work can be done by inferior clerks, but the work of comparison and totalling must be done by intelligent men.



DISTRICT.

TABLE III.—Final Comparative Table for the year.

Number of estate.	Demand of the year.			Arrear from last year.			Advance payment.			Re-mission during the year.			Addition during the year.			Total net demand.			Actual payment according to Accountant's register.			Actual results.		Payment according to tanzil ledger.	Nominal results.		Balance due—				Remarks.									
																						Balance due.	Advance payment.		Balance due.	Advance payment.	To the Provincial Government.	From the Provincial Government.												
1	2			3			4			5			6			7			8			9	10	11	12		13		14		15		16							
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				

NOTE (1)—Of the three pairs of columns (1), 9 and 10, (2) 12 and 13, and (3) 14 and 15, one of each pair must always be blank.  
 " (2)—When the amount of any chalan is wrongly credited in the Accountant's register, but is correctly credited in the tanzil ledger, columns 14 and 15 should be left blank, and the fact that the specified chalans have been wrongly credited in the Accountant's register should be noted in the column of remarks.



## APPENDIX E.

[See Rule 168.]

**Suspension and Remission of Land Revenue.**

No. 3—99-2, dated Calcutta, the 25th March 1905.

**RESOLUTION**—By the Government of India, Department of Revenue and Agriculture.

1. Since British rule was established in India, the standard form of land revenue management in this country has been one under which the revenue has been imposed in cash at a fixed sum to be collected annually without alteration during a series of years. This form of management had so many obvious advantages and represented so great a relief from the harassments connected with the levy of land revenue in the periods immediately preceding the establishment of British rule, that for many years the officials of Government looked with great distrust on any proposals tending to relax or modify the strictest adherence to its principles. The evils attendant on the rigid collection of a fixed revenue in tracts and on occasions when the produce varied greatly were, however, brought to notice by the Famine Commission of 1880, and the Government of India in 1882 issued instructions with a view to modifying, where necessary, the strict system of revenue assessment and collection hitherto in force. The broad principles underlying the instructions of 1882 appear to the Government of India to have been perfectly correct and to be identical with those which they now would wish to affirm, but the instructions applied in the first place to the temporarily-settled districts of Northern India and the Central Provinces only and even in those districts they were for some years but imperfectly observed in practice. In many parts of India complaints were made to the effect that the indebtedness of the agricultural population was aggravated by the rigidity with which the Government demand was exacted in bad seasons, and in 1894 the Government of India, when dealing with the question of agricultural indebtedness, instituted a special enquiry into the possibility of introducing a larger element of elasticity into the revenue system of the country. The first place in their attention, however, was claimed by other aspects of the question of agricultural indebtedness and no special action was taken in the direction contemplated by the enquiry of 1894, beyond the continued advocacy of careful investigation into agricultural defects as indicated by local statistics. The necessity for a reconsideration of the question was, however, brought to notice by the experience of the famines of 1896-97 and 1899-1900 and the Famine Commission of 1901 put forward in their Report a number of important suggestions for the improvement of the system of revenue collections throughout India. These suggestions were duly forwarded on the 9th January 1902 to the Local Governments for opinion and the Government of India at the same time, in their Resolution of the 16th January 1902, on the land revenue policy of the Government, expressed their readiness to provide for such an increase as might be found necessary in the elasticity of the revenue collections. The opinions of the Local Governments on the suggestions of the Famine Commission have since been received, and the Governor-General in Council, having studied the various replies with which he has been favoured, desires to take this opportunity of explaining the principles which should in future be accepted by the Local Governments for guidance in dealing with the subject.

2. It may, as an initial point, be noted that there is one main feature of the instructions issued in their Resolution of the 12th October 1882 upon which the Government of India are no longer anxious to insist. A prominent position was given in those instructions to the necessity for a general classification of all agricultural land under one or other of the three heads "Secure," "Insecure," and "Fluctuating," as a preliminary to the efficient revenue administration of the country. So far as this entails a continuous examination of economic conditions with a view to the early detection of circumstances bringing about agricultural deterioration or depression which may cause an assessment originally equitable to press with undue severity, the necessity for enquiry into the character of agricultural land will always remain in force; and the statistical analysis of districts which has been systematically conducted in some provinces should, therefore, be now carried out and completed under the general guidance of the

Director of Land Records in every Province, so far as local circumstances and the strength of the village establishments admit. At the same time the Government of India recognize that such enquiries and classifications are not an essential preliminary to introduction of a proper degree of elasticity in the revenue system. They are useful in so far as they direct the attention of District Officers to the parts of their districts which need such attention, but they can serve only as a general guide to the administration of the revenue. Local calamities, such as hailstorm, affect secure and insecure tracts impartially, while wide-spread calamities, such as drought and famine, may to a great extent obliterate distinctions previously made. A classification of the character contemplated by the instructions of 1882 must be based on prior speculations as to the likelihood of failure in any particular area and such speculations are always liable to be falsified by events. The essential point is rather to obtain adequate and early information as to failure which has actually occurred, and such information can only be based on efficient revenue records. Where the proper revenue machinery is non-existent, the material for such information is wanting; and where it exists, an ordinary degree of watchfulness on the part of District Officers will ensure that cases of failure are promptly brought to notice. Without, therefore, directing that the formal classification of areas prescribed by the Resolution of 1882 should be discarded, the Government of India wish it to be understood that such a classification is not an essential part of the arrangements for the remission and suspension of revenue, and that these arrangements should not be postponed or delayed in any district or province on the ground that the classification of areas has not been completed.

3. In discussing the question of elasticity in revenue managements generally, it is most important to observe the distinction (which in former consideration of the subject has often been neglected) between "elasticity of assessment," and "elasticity of collection." In the case of the former, the demand fluctuates year by year under rule; in that of the latter the demand is fixed, but allowance is made for exceptional seasons by the suspension or remission of the demand which is due. The former is a system of assessment; the latter an exceptional act of grace. In the present instance it has not been the intention of the Government of India to bring the question of elasticity in assessment under consideration, nor do they propose in this Resolution to attempt any formal pronouncement on this head. The principle of a fluctuating assessment, having now been accepted in the practice of most Local Governments, is already applied in the worst of the precarious tracts in India; and its possible extension to further areas is a matter which will receive separate attention from time to time as occasion offers. The remaining portion of this Resolution must be taken therefore as referring not to questions of elasticity in assessment, but only to those concerned with elasticity in collection, that is to say, to questions relating to the suspension or remission of fixed land revenue.

4. These questions differ somewhat in character according as they deal with "wide-spread" calamities, such as famine, drought and general failure of crops, and "local" or isolated calamities, such as are occasioned by hail, floods, locusts, and the like. The procedure adapted to the former class will first be described (paragraphs 5—17), and the special action necessary in cases of local calamity will be subsequently considered (paragraph 18).

5. Turning first then to the treatment of "wide-spread" calamities, the Governor-General in Council desires to lay emphasis on the principle that the cases with which this Resolution is primarily concerned are those in which the revenue-payer has not by rule or contract any right to an abatement of the fixed demand assessed upon his lands at settlement. The assessments have all been fixed so as to allow, so far as the assessing officers could judge, for ordinary variations of season during the period of settlement, and the demand ought in theory to be paid in bad years as well as in good. But experience has shown that it is hopeless to expect the revenue-payer to save in good years the means wherewith to supply the deficiency in very bad years, and all investigations into the condition of the agricultural population have brought to notice the evil effects of rigidity of collection in adverse season. The Government of India have therefore for many years past recognized the necessity of organizing a proper system of suspensions and remissions fitted to meet such seasons. It is no part of the intention of the Government of India that the system to which they give their adherence in this Resolution, should authorize anything in the shape of laxity or carelessness in the collection of the fixed demand, nor do they contemplate that the system of suspensions and remissions should form, as has been proposed, "a regular feature of the revenue administration." It is, indeed, to be adopted as

an integral part of the revenue policy of the State, but it is to be recognized as a measure purely of grace and not of right, to be exercised only in exceptional cases of calamity so severe as to justify and necessitate a relaxation of the settlement contract. It is true that, even within the areas under fixed assessment, the necessity for relief will recur with greater frequency in some parts than in others; and that in tracts of great precariousness which it has not been thought advisable to bring under fluctuating assessment, such relief may be frequently needed as a matter of administrative necessity, but, even in such tracts, the Government of India have no intention of abandoning the general principle of "fixity of demand" with its attendant certainty, as the basis of its revenue system. They recognise, however, in all cases, that it is unwise, even in the interests of their own revenue, to insist absolutely upon what has been termed "the sacredness of the settlement contract," or to call upon the cultivator to pay the revenue or rent in all circumstances, however unfavourable; that while it is wholesome and legitimate to expect him to take the bad with the good in years of ordinary fluctuation, it is hopeless to expect him to be able to meet the fixed demand in years when the crops barely suffice for his own sustenance; and that payments should not be enforced under conditions which would compel a cultivator of ordinary care and prudence to imperil his future solvency in order to meet them.

6. The general object of the grant of suspensions and remissions being of the character above described, it remains to determine the manner in which they should be carried out in practice. The Government of India do not desire to prescribe for observance any detailed rules of procedure on this subject, but they consider it important to place the Local Governments in possession of their views as to the main principles upon which the arrangements should be conducted, and to entrust to the Local Governments the duty of promulgating rules of practice which shall conform as closely as local conditions may allow with the principles herein laid down. In dealing with the subject, it will be convenient to explain the wishes of the Supreme Government separately on each of the following points, viz.,:—

- (i) the unit to be dealt with in granting relief;
- (ii) the question whether suspensions should ordinarily precede remission;
- (iii) the degree of crop-failure which should be held to justify the grant of relief;
- (iv) the scale of relief for the various degrees of crop-failure;
- (v) the authorities to be empowered to sanction relief;
- (vi) the circumstances justifying remissions;
- (vii) the method of collecting suspended revenue;
- (viii) the effect of the suspension or remission of revenue on rent and *vice versa*;
- (ix) the degree to which differentiation should be allowed between revenue payers;
- (x) the effect of suspension or remission in lands of which the revenue is assigned.

7. (i) In dealing with wide-spread calamities, it is essential that the relief given should be prompt and if due promptitude is to be ensured, it is obvious that anything like a field-to-field enquiry is impossible. The degree of immediate relief given must necessarily be based on information compiled by villages or homogeneous groups of villages and must consequently be the same throughout such villages or homogeneous groups.

In provinces where the Collector is not invested with power to grant suspensions on his own authority, however, it would be well to make it clear that the orders of superior authorities prescribing a uniform ratio of relief over a tract or group of villages may be modified by the Collector if, after making his report, he finds reason to believe that the agricultural conditions of any villages have been wrongly reported by him. He may, for instance, find that some villages have been incorrectly entered in the tract, or that villages for which he thought that the suspension of half the demand would suffice require a suspension of the whole. In such cases he should not be so tied down to uniformity as to be prevented from making necessary alterations, such alterations being based of course upon the agricultural conditions of the village and not upon the circumstances of the revenue-payers.

8. (ii) In certain cases it will be found advisable to grant relief from the beginning in the form of remissions. If, for instance, the amount of revenue which it is decided not to collect is such that, when considered with reference

to the recent history and present condition of the people, the nature of the assessment and the character of the tract, it is practically certain that it will be impossible subsequently to collect it, it should not be kept unnecessarily hanging over the heads of the revenue-payers but should be remitted at once. So again, the special conditions of certain tracts may justify the adoption of initial remission as the rule. But in view of the fact that remissions require more careful investigation than is necessary for an order of suspension, it may be taken, as a general rule, that in case of wide-spread calamity, where promptitude is essential, relief should, in the first instance, be given in the form of suspensions.

9. (iii) The Government of India recognised that it is impossible to lay down a fixed criterion for the determination of the exact point of crop failure which should be deemed to justify the grant of relief. It has been suggested that only those calamities which are too severe to have been contemplated by the assessing officer as included in the normal course of events should be recognised, and the principle is sound in itself but does not cover the whole case. An 8-anna failure of crops in a precarious tract where it is of no unusual occurrence would have been taken into account at assessment and would not on this principle admit of the grant of relief, whereas a similar degree of failure in a rich and stable tract, not having been taken into consideration, would, on the same principle, be held to justify relief. In a tract of assured rainfall, however, the cultivators are more prosperous and their resources greater, notwithstanding their heavier assessment, than those of the cultivators in a precarious area, and it must be remembered that the relative burden, of the assessment as compared with the resources from which it has to be paid, is of more importance than its actual incidence. On the whole the Government of India have decided to accept the conclusion arrived at in 1882 and endorsed by the Famine Commission of 1901 that "relief will not ordinarily be required when there is half a normal crop." It may indeed be necessary to vary the standard for special tracts or under special conditions, and the considerations indicated above should then be borne in mind; but the Governor-General in Council thinks that it should not be departed from except in rare cases and under exceptional circumstances. On the other hand, it does not necessarily follow that the failure of more than half a crop will always justify relief, as much depends upon the nature of the harvests immediately preceding and upon the importance of the harvest in question.

10. (iv) The Government of India are fully aware that, in dealing with the scale of relief to be given when the crops do not reach half the normal standard, it would be fallacious to suppose that the various degrees of crop failure can be accurately dealt with by slavishly following any arithmetical formula. At the same time they are convinced that, without the guidance of some arithmetical standard, it is impossible to ensure any kind of uniformity in the grant of relief and accordingly, while deprecating anything in the shape of servile adherence to formula, they are strongly of opinion that a standard scale of relief of an arithmetical basis should be prescribed for general guidance, and that a scale should be laid down in this form for each district or other suitable tract. When a district comes under settlement it will generally be advisable to make the revision of the scale for that district a part of the duties of the Settlement Officer.

In deciding on the correspondence between the degree of relief to be given and the degree of crop failure experienced, one important principle should be borne in mind, namely, that the degree of relief should increase, as the yield decreases, more rapidly than the degree of failure. The cultivator has to depend for his own sustenance and that of his family upon the margin left to him after his obligatory payments have been deducted from the yield of his fields. The amount required for that sustenance will no doubt be larger in good than in bad years, since in the later he must be content with a lower standard of living than in the former, but there is a minimum standard below which it is impossible for him to go—a minimum which depends to some extent upon the general circumstances and habits of his class. And the deduction for subsistence being to this extent a constant quantity, it is obvious that a four-anna crop will leave much less than half the margin which will be left by an eight-anna crop, out of which to pay rent or revenue. The relief therefore should be more than double in the former of what it is in the latter case. Accordingly, the Government of India, without attempting to prescribe any scale for general adoption, would suggest the following as a suitable type in cases where no relief is given for a failure of less than half the normal crop:—

Crop (16 annas normal).		Degree of relief.
6 annas and less than 8 annas	...	25 per cent.
4 " " " 6 "	...	50 "
Less than 4 annas	...	100 "

The above may moreover be looked upon as showing the degree of elaboration which the Government of India consider suitable for such scales, and they would deprecate the introduction of tables of relief containing much greater complication than the type above indicated.

11. (v) As regards the remission of revenue, the Government of India are content to leave the Local Governments to decide as to the authority empowered to grant sanction in each case. In the case of suspension, however, they are strongly of opinion that the power to suspend, that is to say, to postpone by formal order, the collection of the revenue, should rest in the Collector, or at least in the Commissioner. It is essential that, if suspension is to have its full beneficial effect, the amount to be suspended should be settled, and that the decision to suspend should be communicated to those who would otherwise have to pay rent or revenue, before the day on which payment becomes due. The degree of failure, however, cannot be estimated till the season is well advanced; local enquiries take time, and if further delay is caused by a reference to the Board of Revenue or the Local Government it becomes almost inevitable that this essential condition cannot be maintained. The system of merely abstaining to collect without any declaration as to the amount to be suspended, referred to by the Famine Commission of 1901 in paragraph 241 of their Report, is open to the strongest objection. Not only is the uncertainty paralysing to the cultivator, but the system penalises the good revenue-payer who pays up promptly (often at a sacrifice greater than he ought to have been expected to accept), while the bad revenue-payer defers all payment in the hope of suspension, and when the orders issue, the money which he might have paid to Government without inconvenience has disappeared. It is hopeless to look for punctual payment of revenue where this system obtains. The great essential is to let the people know how much they have to pay; and the landlords and officials how much they have to collect, before the process of collection begins. The orders should be so published as to reach the people, tenants as well as landlords, in proper time. It is true that under the law of some provinces they do not take legal effect upon the rent until they have been formally confirmed by the Local Government, but the tenants know that confirmation will follow and will withhold payment of the suspended portion, and the confirmation will come in time to bar suits for recovery.

12. (vi) As already explained in paragraph 8 above, as soon as it becomes clear that it will be inadvisable to collect suspended revenue or any particular portion of it, it should be remitted at once. It is most undesirable to keep suspensions hanging for long over the heads of the revenue-payers; and the Government of India are of opinion that revenue which has been under suspension for three years should ordinarily be remitted as a matter of course. They are also prepared, in the case of fully assessed tracts with an outturn which is fairly constant, to accept a rule which would limit the amount of revenue under suspension at any given time to the equivalent of the revenue demand of an ordinary year. In the latter case it would not follow that when suspensions exceeded the limit, the whole amount suspended should be remitted, and logically speaking only the balance by which they were in excess should be so dealt with. But in the case of calamities so severe as to call for heavy suspensions, greater liberality than this will no doubt be desirable. An absolute and general rule that the amount under suspension should never exceed a year's revenue would be open to objection; since there are many areas of fertile soil, where there is no irrigation and the rainfall is uncertain in amount, and where, on account of this uncertainty, the revenue is pitched so low, that in a really bumper year the people could pay very much more than the revenue assessed without the slightest inconvenience.

13. (vii) In paragraph 285 of their Report, the Famine Commission of 1901 recommend that an early decision should be reached as to the amount of suspended revenue which should be at once remitted, and that the balance should be spread over two or three years for collection. They go on to express as strong opinion that instalments for recovery should be fixed, and that the whole amount should not be left over from harvest to harvest at the discretion of the local officers. If the meaning of the Commission is that the instalment of arrears to be collected with the current revenue of any particular harvest should be fixed and announced before the collections for that harvest begin, the Government of India are in complete agreement with their proposals. If, on the other hand, these proposals are to be interpreted as meaning that the instalments for the recovery of suspended revenue should be fixed at the time that the suspension is announced, the Government of India must express their entire dissent from them. Such an arrangement could not secure the object aimed at by the Commission, viz.,

certainty in demand; for in a bad season, or even in a poor one, following shortly after such a calamity as had necessitated special measures of relief, it would be out of the question to collect any portion of the arrears. On the other hand, the previous fixation of the instalment would create a serious danger of the whole amount being collected without due consideration of the question whether the harvest was such as to warrant its collection. So again, the announcement of the instalments would prevent advantage being taken of an exceptionally good harvest to collect a larger amount which could be paid without the slightest difficulty. For this reason the Government of India object also to a suggestion which has been put forward that no more than a certain proportion of the suspended arrears should be recovered with any current instalment. The amount of arrears to be collected with any particular instalment should be fixed and announced with reference to the character of the harvest and the condition of the people, before the collection of the instalment begins, and it should be the rule for the Collector to report some weeks before the first instalment for any harvest falls due the amount which he proposes to recover out of the suspended demand. In view, however, of the time required for the recovery of the cultivator from the effects of a bad season, the Government of India are prepared to accept the principle that as a general rule no suspended revenue should be collected until after one fair harvest subsequent to the failure has been reaped in the affected tract.

14. (viii) In dealing with the collection of the revenue, the persons with whom the Government is chiefly concerned are the cultivators of the soil. It is primarily upon them that the payment of the revenue depends, even when a landlord or a middleman intervenes between them and the Government. The prosperity of the masses who till the fields of India is in the main identical with the prosperity of the country and the people; and if a failure of crops is not of such a nature as to render necessary relief to the cultivator, it is not of such a nature as to render necessary relief to the revenue-payer. Acting on this basis, the Government of India desire to affirm the principle that no relief should ordinarily be given to the revenue-payer unless it can be ensured either by legislation or by executive arrangement that a proportionate degree of relief will be extended to the actual cultivators of the soil or at least to the tenant class (sub-tenants being for the present left out of consideration).

In the Punjab and in the Central and United Provinces there are legislative provisions which already to a greater or less degree secure this object, and the Government of India are ready to accept the present arrangements in these provinces as sufficient.

In some of the other provinces where tenancy legislation is under consideration, the opportunity should be taken of introducing into the proposed legislation provisions similar to those in force in the provinces above mentioned. Where there is a likelihood of the legislation in question being delayed and the province is already provided with an act of the Legislature dealing with rent, the advisability of incorporating the provisions in question in the existing Act should at once be taken into consideration. And where legislation, immediate or in the near future, is not found possible, steps should at least be taken to ensure by executive arrangements, that relief to the tenants should be made the condition of relief to the landlord. Such a condition will no doubt often be difficult to enforce, and perhaps impossible to enforce completely; but if the condition is made widely public, it will probably be fairly effective, especially if any breach of it were followed by immediate collection of the revenue which was suspended or remitted.

There are special difficulties connected with the adoption of this principle in Bengal, but the Government of India consider that it would be unsatisfactory if the actual cultivators in this important province should, alone in India, be left without any definite protection from Government in cases where their rents are unpayable, and the Local Government will be separately addressed upon this question.

While laying down the rule that relief to revenue must ordinarily be conditional on relief to rent, the Government of India are at the same time prepared to accept the converse principle that when Government interferes authoritatively to secure suspension or remission of rent, it should afford corresponding relief to the payers of the revenue which is based on that rent, however wealthy the individual may be by whom the revenue is paid. This arrangement may not be logically necessary, but it avoids the possible appearance of injustice and its adoption is held by the Government of India to be most expedient.

15. (ix) In view of the urgency, with which proposals for suspension in the case of widespread calamity must always be undertaken, it must be recognized as impossible to make any discrimination in suspending revenue between different classes of payers, and such discrimination when exercised at all must be confined to cases of remission. In dealing with remissions, a distinction should in the first place be drawn between the classes who cultivate the soil, whether as owners or as Government occupants or tenants, and the landlord class who holds estates which are cultivated by tenants. A man need not be excluded from the former class merely because his holding is somewhat too large for him to cultivate himself and a portion of it is in the hands of tenants, nor should the fact that a land-owner who is in the main rent-receiver cultivates his own home farm transfer him from the latter to the former class; and it will not as a rule be difficult to distinguish the two classes with fair accuracy. Of course no discrimination between one kind of revenue-payer and another should be made in the case of persons belonging to the cultivating class. Whether such a discrimination should be exercised in dealing with the landlord class is a question of some difficulty. As a matter of principle the exercise of such discriminations is perfectly justifiable and legitimate, and in view of the fact that the justice of such an arrangement has in some quarters been impugned the Governor-General in Council desires to express in the most emphatic manner his opinion that there is nothing in any way inequitable in a discrimination of the character indicated. The relaxation of the settlement contract is a concession granted as an act of grace in view of the necessities of the person who has entered into the contract, and the question whether it should be granted when those necessities cannot be said to exist, is a question of expediency only.

In considering the advisability of discrimination in dealing with the landlord class, it must be remembered that throughout considerable parts of India the Government has power to ensure the suspension or remission of rent to meet cases of crop-failure and that when rent is so suspended or remitted, or when its suspension or remission can be secured by executive arrangement, the Government of India are prepared (as noted in paragraph 14 above) to suspend or remit a corresponding proportion of the revenue due from the landlord without regard to his circumstances. The field for discrimination is therefore narrowed down to those cases where the extension of relief to tenants cannot at present be secured. In such cases the following three classes of persons may fairly be excluded from remissions of revenue. Firstly, the men who are known to be bad landlords and rack-renters. Secondly, those well-to-do land-owners who can pay without imperilling their future solvency. And thirdly, the capitalist, money-lending and professional classes, who hold land purely as an investment. It may, indeed, be true, as pointed out by the Famine Commission of 1901, in paragraph 279 of their Report, that many members of this last class are small men who speculate with borrowed capital, but there is no reason why they should not be held to their contract and should not take the risks of investment in land as much as of any other form of investment. While, however, authorizing the discrimination of these three classes of landlords in tracts where the extension of relief to tenants cannot be secured or where the rent is realised as a share of the produce, and thus is automatically adjusted to the outturn of the harvest, the Government of India at the same time recognize the invidious character of any arrangement by which relief granted to land-owners generally is denied to an occasional money-lender or retired Government Officer who here and there may have invested his money in land, and it will in their opinion be wise to abandon any attempt at discrimination except in areas where the classes to be discriminated represent a reasonable proportion of the land-owners or own fairly large tracts of land.

16. (x) Finally, it may be laid down as a general principle that in granting remissions or suspensions of land revenue no distinction can be made between assigned and unassigned revenue. Assignees of revenue are entitled only to the revenue due under our rules, and if revenue is remitted or suspended, the assignee must bear the loss. In the case both of assignees of land revenue and of holders of revenue-free land, the Government should have precisely the same power to require remission or suspension of rent as it has in revenue-paying lands, and the loss which in revenue-paying lands would fall on Government must, in such cases, be borne by the assignee or revenue-free holder. In provinces where the subject is of sufficient importance and the above arrangement is not already provided for, steps should now be taken to ensure the grant of relief to tenants in assigned and revenue-free lands in the manner above indicated in paragraph 14.

17. Briefly speaking, therefore, the broad principles which should govern the grant of relief for widespread calamities, such as famine and adverse seasons, are as follows. Relief should ordinarily take in the first instance the form of

suspension and should be extended in a fairly uniform manner to whole villages or tracts or groups of villages. It should not ordinarily be given except in the case of failure of more than half the crop, and the degree of relief given should be based on a simple scale of ratios so graduated that the degree of relief may rise more rapidly than the degree of crop-failure. The amount of relief granted should be known to the people before collections begin and the Collector should, where possible, be given the power to determine and announce the suspension of revenue. Suspended revenue should be remitted as soon as it becomes apparent that it will not be collected, and this may ordinarily be assumed when it has been in suspension three years, and in certain classes of tracts a remission should be given when the amount suspended exceeds a year's revenue. The instalment of the suspended revenue to be recovered should be considered as the character of each succeeding harvest becomes known, and should be fixed and announced at a reasonable period before the ordinary demand for that harvest becomes due. Remission or suspension of revenues should entail a corresponding remission or suspension of rent and vice-versa. Discrimination between revenue-payers should be undertaken in remissions only and should be confined to the landlord class; it should be exercised only where the Government has no power to ensure relief reaching the tenant, and where the classes discriminated are in fair strength or own considerable areas. And in dealing with revenue which is assigned either to the assessee or to some third party the same principle should be followed as in dealing with unassigned revenue.

18. The above principles will also apply generally to the case of relief of distress which is caused by "local" calamities, such as floods, hailstorms and the like. In the case of local calamities, however, the procedure should be subject to the four following modifications—

- (i) Relief instead of being given on the same scale throughout the tract affected will, as a rule, be based on a field-to-field inspection showing the actual damage suffered by each holding.
- (ii) The revenue may, in the first instance, be suspended by the Collector pending receipt of the orders of higher authority, but it will usually be found most appropriate to arrange that the orders in such case should be orders for immediate remission.
- (iii) In view of the more minute inspection on which the relief is based, there is no objection, should the Local Government so desire, to prescribing more elaborate and possibly more liberal scales for the graduation of relief according to the state of the crop than in the case of 'widespread' calamities.
- (iv) In deciding whether relief is necessary or not, an adequate discrimination between the persons concerned will be secured if regard is had not merely to the field affected but to the property or holding in which it lies. If the field is cultivated by the owner, and the loss is small compared with the total income of his whole property; or if it is cultivated by a tenant and the loss is small compared with the total income of the holding no relief need be given. No relief need be given, moreover, in areas where relief cannot be assured to the tenant and the owner belongs to one of the three classes described at the end of paragraph 15 above.

19. Such are the general principles which the Government of India desire to see followed in the suspension and remission of revenue; and Local Governments are requested to examine their existing rules in the light of what has been said in this resolution. They will be addressed in separate letters on certain points special to each. The Governor-General in Council is fully aware that in this matter, as in so many others, much must depend upon local conditions, and that uniformity in matters of detail would be not only unnecessary, but also inadvisable. But he thinks that certain general principles may be laid down with advantage, as underlying the grant of relief. He recognises also that the circumstances of certain tracts may be so special as to justify or necessitate some degree of relaxation of or exception from some even of these principles, and he is prepared to give the fullest consideration to representations to this effect.

But he believes that if the general principles which are discussed above are adopted and carried into practice by the Local Governments, the administration of the fixed land revenue system of India will be freed from the evils of excessive rigidity which have in some places hitherto attached to it, and that a degree of elasticity will have been introduced sufficient to ensure that in times of agricultural calamity the burdens of the cultivating classes are not aggravated by any unreasonable insistence on the demands of Government.



## APPENDIX F.

[See Rule 171.]

**Suspension and Remission of Cess.**

No. 13—356-10, dated Simla, the 21st August 1906.

RESOLUTION—By the Government of India, Department of Revenue and Agriculture, Land Revenue.

In connection with the rules at present being drawn up in the various provinces for the suspension and remission of land revenue in accordance with the general principles laid down in Resolution No. 3, dated the 25th March 1905, the Government of India have had under consideration the question of the treatment of the cesses levied in addition to the land revenue, when such suspension or remission is granted. The most important of these cesses is the local rate cess, the proceeds of which are credited to the District Boards for expenditure on local purposes, and attention may in the first instance be confined to this cess.

2. As explained in the Resolution of the Government of India, No. 26, dated the 3rd December 1895, this discussion does not apply to cases in which a revenue-payer is, under the revenue system of a province, virtually entitled to a remission, but only to cases in which suspension or remission of the land revenue, due under the terms of settlement, is granted as a matter of grace under exceptional circumstances, to an amount which depends solely upon the pleasure of Government. The orders issued in that Resolution implied that, as a general rule, a suspension or remission of land revenue should carry with it a rateable suspension or remission of the cess leviable upon it, and required that where for special reasons it is considered undesirable or unnecessary to interrupt the collection of the cess, the reason should be recorded as part of the order sanctioning the suspension or remission.

3. In modification of those general orders the Government of India, in correspondence with the Lieutenant-Governor of the United Provinces, admitted that the question is not so much one of principle as of administrative and financial convenience, and permitted the Local Government to issue orders allowing the collection of the cesses in full, even when the land revenue is suspended or remitted, so that the loss due to suspension and remission should fall on the land revenue alone. The main reasons which influenced the Government of India in granting this permission were that it made the accounts much simpler, and that if cesses were suspended and remitted in proportion to land revenue, the income of District Boards would be liable to great and sudden reduction, their financial arrangements would be dislocated, and the local administration seriously hampered.

4. The Government of India recognise the practical disadvantages of a strict adherence to the instructions conveyed in the Resolution of 1895, and are willing to relax their application so as to avoid any sudden and large diminution in the income of a District Board, due to suspensions and remissions given in seasons of drought, which would hamper its action at the very time when its arrangement should be as efficient as possible, in order to meet the temporary distress. Accordingly, they will have no objection to the adoption by any Local Government of the system followed in the United Provinces, under which suspensions and remissions of land revenue do not carry with them proportionate suspensions and remissions of the local fund cess; so that all losses resulting from suspension and remission fall entirely on land revenue, and are thus shared between the Imperial and Provincial Governments. Under such a system when collections are made of land revenue and local rate, the amount realized is first credited to the local rate demand, and it is only after the local rate account has been cleared that the remainder of the sum collected is credited to the land revenue head.

5. In coming to this decision in the interests of local administration, the Government of India have not overlooked its effect on the individual revenue-payer. So far as the amount to be realized from him is concerned, it is not of very great importance, and they consider that his interests will be sufficiently

safeguarded if the Collector is directed to bear in mind, in deciding what proportion of the land revenue should be suspended or remitted, that the order will not carry with it a suspension or remission of the local rate. When, however, an instalment of the land revenue of any village has been entirely suspended or remitted, it will be advisable that, in order to save the revenue-payers from being harassed by petty demands in time of distress, the local rate demand for the time being should be suspended and be realized with the next instalment that is actually collected.

6. Where this system is adopted, it will have the effect of steadying the income of District Boards, except when, owing to widespread distress, the instalments due from a large number of rate-payers are suspended or remitted in full. In such exceptional cases, the Local Government might allow the District Board concerned to overdraw its balance at the Government Treasury to such an extent as may be considered necessary, on the understanding that the overdraft will be recouped when the suspended cess is realized.

7. These suggestions have been formulated more especially with reference to the local rate-cess, but the Government of India will have no objection to the arrangements made in accordance with them being extended to any other cesses collected in proportion to the land revenue and credited in the Treasury accounts.

To

- The Government of Madras.
- " " Bombay.
- " " Bengal.
- " " the United Provinces.
- " " Punjab.
- " " Burma.
- " " East Bengal and Assam.
- " Hon'ble the Chief Commissioner, Central Provinces.
- " Chief Commissioner of Coorg.
- " Chief Commissioner, Ajmer-Merwara.
- " Hon'ble the Agent to the Governor-General and the Chief Commissioner, North-West Frontier Province.
- " Hon'ble the Agent to the Governor-General and Chief Commissioner, Baluchistan.

ORDER.—Ordered that a copy of the above Resolution be forwarded to all Local Governments and administrations and to the Finance Department and that it be published in the Supplement to the *Gazette of India*.

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**List of Subsequent corrections.**

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