



GOVERNMENT OF MAHARASHTRA

MANUAL

OF

Revenue Accounts

OF THE

Villages, Talukas and Districts

OF THE

BOMBAY STATE

by

F. G. HARTNELL ANDERSON, M.A., I.C.S.



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FIFTH EDITION

(*Corrected up to 31st December 1963*)

NAGPUR

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TABLE OF CONTENTS

	PAGE		PAGE
General Remarks	1	VIII-B.—Annual Khatas of dues and recoveries (irrigation). Remarks	123 125
Village Notes	2	IX.—Day and Receipt Book.. .. .	130
Taluka Notes	3	IX.—Day and Receipt Book (Irrigation). Annual Summary and Remarks..	134 136
District Notes	6	X.—Chalan for L. R.	145
Schedule of Forms	7	X.—Do. (Irrigation)	146
<i>Village Forms.</i>			
I.—Land and Assessment Rgr. ..	12	X-A.—Chalan for other revenue ..	149
Abstract	18	Coercive Processes	150
I-A.—Forest Rgr.	22	XI.—Test Balance Sheet (Lavani Patrak).	154
II.—N. A. and Special Revenues ..	24	Abstract of Balances and Remissions, etc.	156
III.—Alienated Lands	28	XI.—Trial Balance Sheet for Irrigation Revenue. Remarks on V. F. XI	158 160
Abstract of Lands	30	Classification of Holders	161
Schedule of Heads of Account ..	33	Pot Kharab	163
Counterfoil Form for Misc. L. R.	34	XII.—Remarks on crops and fallows	165
Notes on Misc. L. R.	37	XIII.—Summary of Crops and Irrigation. Abstract of irrigated land and trees	172 174
IV.—Misc. Land Revenue	42	Remarks on V. F. XIII	175
V.—Tharavband	46	Forecasts of Crops	176
<i>Record of Rights.</i>			
The Law	48	Schedule of Crops	179
General description	49	XIV.—Births and Deaths	182
Details of Forms and Procedure	51	Remarks on V. F. XIV	183
First preparation of Index	51	Remarks on V. F. XIV-B	184
VI.—Record of Rights (1908)	52	XIV-A and XIV-B	185
VII.—Index (as in 1908)	56	XIV-C and XIV-D and Remarks ..	186
VI.—Diary of Mutations (1908 to 1913).	63	XV.—Cattle census and resources Remarks	188 190
VII.—Index as on 1-4-13	65	XVI.—Regr. of Water Sources	191
Notices of Mutations	74	Abstract and Remarks	192
Register of Disputes	75	XVII.—Barnishi or Correspondence Register. Remarks on Correspondence	193 194
New Hissas	77	XVIII.—Files, Remarks on— K.'s Annual Report	195
Index of Names (as on 1-8-12) ..	78	Electoral Rolls	196
Mutations in Alienated Lands ..	80	<i>Taluka Accounts.</i>	
Duties of other officers	86	Grouping of villages	199
Annual Summary	90	Kitta Kalam or Taluka-village ..	201
Correction of the Index	90	I.—The L. R. Receipt Regr.	204
Recopying the Index	91	I.—(Irrigation) Detailed receipt book of Irrigation revenue. Remarks on T. F. I.	207 209
Records and copies	92	II.—Register of leases.. .. .	211
VII-XII.—New Combined Form	93	Remarks	212
VII-A.—Remarks on Tenancies	96	Misc.—Land Revenue Notes	213
VII-B.—Index of tenants and Summary of modes of cultivation-tenure.	105	III.—Regr. of Alienated lands Remarks on Alienated lands	214 219
Tenancy Collecting slips	106		
Register of heir(s) of Protected Tenants in villages where R. of R. is not introduced.	107		
<i>Village Forms.</i>			
VIII-A.—Khatas of Holdings	109		
Remarks	115		
Holding Sheet	119		
VIII-B.—Annual Khatas of dues and recoveries.	120		

	PAGE		PAGE
IV.—Wasul Baki Ledger	221	XXI.—Vital Statistics and Population	301
IV.—(Irrigation) Wasul Baki Ledger of Irrigation revenue.	223	Cattle diseases	302
Remarks on T. F. IV	224	XXII.—Cattle and Resources ..	302
V.—Wasul Baki St., Four-monthly ..	228	XXIII.—Water-Supply	303
Remarks on	230	Rent Suits Register	303
VI.—(a) Minor Coercive Processes ..	231	Expansions of Day-Book ..	304
(b) Major	232	Revenue Advances	305
Remarks on	233	Boundary Mark advances ..	306
VII.—Details of arrears, remissions, etc.	235	" .. Form VII	308
Remarks on	236		
VIII-A and B.—Remarks on—	237	<i>District Forms.</i>	
Maujewar Terij, acres	238	Prefatory	309
" .. rupees	240	Wasul Baki Patrak	309
IX-A.—Taleband: + and — abstract of area.	242	I.—Summary of area	310
B.—" .. revenue	244	+ and—supplement	311
Remarks on	245	Remarks	312
X.—Local Fund calculation sheet, monthly and annual.	247	II.—Summary of Revenue	314
Remarks	248	and—supplement	318
XI.—Ledger of Instalments	252	Remarks on	319
Remarks	254	III.—Summary of Alienation	320
Cash Allowances	255	Remarks.	
XII.—Alteration Reqr.	256	Form of Report to A. G. ..	320
XIII.—Ledger or Peta Khate Vahi	258	IV.—Incidence of Land Revenue ..	321
Annual Abstract	260	Remarks on	322
" for Non-Service C. A. ..	261	V.—Quinquennial St. of Holdings ..	323
Remarks on	264	Remarks on	324
XIV.—Day Book or Cash Allowances	270	Collecting card for Plural Holders	326
Remarks on	271	VI.—Summary of Coercive Processes	326
Section II and III	272	VII.—Decennial St. of Non-Rayat- wari Tenures.	327
XV.—Witnesses' payments	274	Remarks	328
Remarks on	276	Agricultural Returns I, II and III	328
XVI.—Permanent Advance Reqr. ..	277	Administration Reports	328
Remarks on	280	Appendices	333
XVII-A, B—Deposit Accounts	282		
XVII-C.—Alahida Vahi	286	<i>Inspection and Audit.</i>	
Copy application-cum-Ledger ..	287	Village	335
XVII-D.—Treasury Deposits	288	Jamabandi by Mamr.	335
XVIII.—Price Register (Retail) ..	290	" .. by P. and C.	336
XVIII-A.—Price Register (Wholesale).	292	Taluka Inspection	337
Remarks	294	Sub-Treasury	338
XVIII-B.—Wages	295	District Forms	339
XIX.—Rainfall Reqr. and remarks ..	296	Appendix A—(Village)	340
XX.—Crop, fallow and irrigation statistics.	298	B—(Jamabandi)	347
Remarks on	300	C—(Taluka)	350
		Index	335

John A. Dunlop first proposed account forms (15-4-1825) for progressive introduction "if vigilant control is continued, without which no system can be of much use". Where there is such ambiguity as prevents test, it is equal to having no arrangements at all (B. m. Rec. 156/1827, p. 3, and Sel. VI, p. 40).

A bound Day-Book and Ledger and the Akarband were first introduced by Dunlop in 1825-26.

The first receipt books were devised by Williamson, 1833-34 (Seln. VI of 1852, p. 53).

A paged and numbered Day-Book and Ledger followed in 1834-35. Annas and pies replaced 'quarters and reas' in the same year, which also saw the first appointment of a single definite officiator Kulkarni (the duties had been performed hitherto by an indefinite body of Watandars). Remittance Books or 'Irsals' started in 1838-39. The Ankushi rupees were changed to Company's rupees from 1st May 1838, by deducting 4 per cent. from all assessment.

Mr. G. T. Blane prepared a complete set of revised accounts circa, 1850.

Mr. (afterwards Sir) Theodore Hope prepared the first Manual of Revenue Accounts, 1869-70.

PREFACE TO THE FIRST EDITION

The following Manual has been prepared in accordance with Government Resolution, Finance Department, No. 1454 of November 6th, 1869, which sanctioned, on the recommendation of a Committee which had assembled at Poona in the previous September, the adoption of certain forms which I had suggested in lieu of the Taluka Ledgers and numerous disjointed Revenue Accounts kept at the Huzur, and also entrusted to me the duty of superintending the issue of a new complete list of the Revenue Account Forms to be retained, with such explanatory remark as might be deemed necessary.

The designation "Revenue Accounts" is perhaps not strictly accurate, but will sufficiently indicate the scope of this work, which is intended to embrace all accounts which are kept by the Revenue Department, as such, in consequence of its own more or less direct responsibility, but not those purely financial ones which it prepares at the instance of the Accountant General, or those special ones, such as of Local Funds disbursements, which are under the control of distinct agencies.

July 1870.

T. C. HOPE.

PREFACE TO THE SECOND EDITION

The Manual of Revenue Accounts was made a test book of Vernacular Accounts at all departmental examinations by Government Resolution, Revenue Department, No. 4254 of September 5th, 1870, and versions in Gujarati, Marathi and Kanarese were issued simultaneously with it to all Mamlatdars and Village Accountants throughout the Presidency. The English edition being exhausted, I was instructed by Government Resolution, Revenue Department, No. 791 of February 11th, 1873, to prepare another. The opportunity has been taken to make all such corrections as were necessitated by orders of Government subsequent to July 1870, as also to insert, with the concurrence of the two Revenue Commissioners, the Accountant General or Government, as the case required, various additions and emendations which experience or representations made to me showed to be desirable. The work as a whole, however, remains intact in principle and matter, and all changes of any importance will be summarised in a Vernacular circular, so that the utility of the vernacular edition may be unimpaired. To those to whom the work may appear to retain many imperfections, I would offer the consideration which has often restrained me, when tempted to alter forms and to subvert established ideas, that better results are likely to be obtained from the vast body of subordinate officials entrusted with account duties through a system well known and steadily maintained, even though here and there imperfect in detail, than through one subject to perpetual petty change on every chance suggestion made in the pursuit of a theoretical perfection

September 1873.

T. C. HOPE.

PREFACE TO THE THIRD EDITION

The revision of the Manual was undertaken in accordance with Government Resolution No. 9706, dated 9th December 1884, on the recommendation of the Committee appointed in 1884 to consider the question of the adoption of revised forms for statistics relating to Land and Agriculture. The statistical forms have been revised in accordance with the proposals of the Committee

and the requirements of the Agricultural and Sanitary Departments, and some additional returns have been embodied. The Jamabandi forms, which relate to statistics regarding land as well as to the Land Revenue, have been simplified, and the other Revenue Accounts have been adapted to modern departmental requirements. The financial part of the books has been brought into harmony with the Civil Account Code. The cumbrous Talukawar, detail books kept at the Huzur have been abolished, and the books kept at the Taluka offices have been remodelled with a view to greater accuracy. The principal rules of the Civil Account Code have been embodied in the Remarks on the Taluka forms and in the introduction to the Huzur part. These changes and additions, which were necessary in order to bring the book down to date, have involved the re-writing of nearly the whole work, but the general arrangement of the previous editions has been carefully maintained.

The Village Part of the revised edition was sanctioned by Government in Resolution No. 5171, dated 20th July 1886, and the Taluka and Huzur Parts in Resolution No. 3283, dated 26th May 1887.

May 1887.

W. P. SYMONDS.

The first series of Corrections and Additions to the Manual of Revenue Accounts and an Appendix containing extracts from the Civil Account Code and Standing Orders were sanctioned by Government in Resolution No. 9956, dated 14th December 1895.

January 1896.

W. P. S.

The revision was carried out by Rao Bahadur Narayan Chintaman Soman.

PREFACE TO THE FOURTH EDITION

In their resolution R. 3703-13, Government were pleased to entrust to me the duty of re-writing and revising this Manual. Mr. Natwarlal M. Parekhji, Mamlatdar in the Surat District, was employed on special duty under me for two months in fairing out the various forms and filling in specimen entries, which duty he performed with great care and judgment. In the matter of alienations and cash allowances I have received ungrudging assistance from Rao Bahadur Ramchandra N. Joglekar, I.S.O., Alienation Assistant to the Commissioner, C. D. I have drawn extensively upon his invaluable index of all Government orders which he has been for many years compiling. I have also to thank Mr. R. T. Dev, D.I.L.R., Poona, for kindly auditing the specimen set of accounts and checking the cross references.

All criticisms of the old forms and all suggestions for reform made in the last 20 years have been carefully sifted and weighed ; and every order of Government since 1895 amending and adapting the forms to the ever-changing conditions has been incorporated. It would be impossible to acknowledge my indebtedness for each single brick which goes into so large a structure and which is in reality the joint product of the whole Revenue Department working together for the last three quarters of century. But I shall endeavour presently to acknowledge some of the chief contributions.

Much as I respect the admirable principle enunciated at the close of Sir Theodore Hope's preface of September 1873, the numerous changes that have occurred since 1895 and the confusion into which the numbering of the accounts had fallen through the insertion of numerous fresh Forms and the abolition of others—resulting in the disappearance of all logical sequence—have compelled me to re-number, re-cast and revise the whole. I have done this with the feeling that it is better to have a complete and thorough-going revolution now once for all than to rest content with the old frame work. But I am none the less of opinion that, once this plunge has been taken, we should revert and adhere strictly to the same excellent principle and do our best to avoid any more unsettling changes for a long period.

Since the last revision there has been such a steady stream of corrections and additions and reductions that it would be difficult to say at any one time exactly how many and what forms were in force. To compare the number of forms and their contents in the present recension with those which appeared in the last printed edition of 1895, would ignore these intermediate changes. But taking the forms in actual use and vogue at the time when the present revision was undertaken and counting not only the main forms but the appendices or abstracts and so on—which really are separate forms—each a single items, there were in actual use 42 Village forms, 52 Taluka, and 16 District forms together with a large number of variable unprescribed statements explaining and expanding the other 16. In these totals we do not include those forms which have now been banished from this Manual to be dealt with in other Manuals, such as Takavi and Treasury forms.

Of course the mere removal to another Manual is not in any way a reduction of forms. But the number of forms above given was actually used in order to do the work now covered by the new set of forms in this Manual. It will be found that the new forms together with all the appendices and abstracts and so on consist of 34 Village, 44 Taluka and 14 District (with *no* addenda). It will therefore be found that there is altogether a net reduction of 18 *Forms* and a number, perhaps a dozen, of undefined statements.

It would be easy to reduce the number of forms by amalgamating them and increasing their bulk. But the reduction in bulk is far more striking than the reduction in number. From the schedule of forms in this volume we can calculate what this reduction is. In some forms the number of side-heads is more important than the number of vertical columns (*e.g.*, Tharavband). Then again, in some forms the number of classes of crops, or Inams or what not, which actually exists in a particular locality determines the number of columns required. The compiler of this Manual is in no way responsible for the number of kinds of crops, or of Inams, or of sources of irrigation which have to be recognised. Though the number of columns is variable and dependent upon local conditions, the number required in the new forms is *the same as in the old*, and it will be seen from the schedule that the comparison has not been vitiated, because the number of such optional or variable columns has been kept exactly the same both in the old and in the new sets. Subject to these cautions it will be found on making a careful compilation of the number of columns therein given that there has been a reduction of 287 columns altogether in the Village forms, 281 in the Taluka forms and 116 in the District forms. This makes the very respectable total of 684 columns saved.

Since 1895 the main changes which have taken place in the Revenue Account system may be briefly summarised as follows. No attempt is made to expand or expatriate upon the causes and nature of these changes. The names of their originators or protagonists are added in brackets so far as available:—

- (1) The passing of the Record of Rights Act. (On analogy of Punjab and Central Provinces at the instance of the G. of India.)
- (2) The basing of our Revenue Accounts upon that Record. (S. R. Arthur.)
- (3) The systematization of the grant of Remissions and Suspensions, necessitating much elaboration of the accounts.
- (4) The subscription of printed forms with columns and headings for the old vernacular style of writing account entirely in manuscript (compare the old V. F. 5 with our VIII-A and VIII-B) (G. S. Curtis, J. E. Husbans and others.)
- (5) The new system of restoration of Boundary Marks which renders obsolete the old inspection Reports. (F. G. H. Anderson.)
- (6) The counterfoil receipt form, instead of the old receipt book. (J. P. Orr.)
- (7) The greater use of Money Orders for disbursing refunds, cash, allowances, etc., and for receipt of revenue. (G. S. Curtis.)
- (8) The measurement of sub-divisions of survey numbers, a necessary corollary to the Record of Rights (G. S. Curtis), now being greatly accelerated by the plane table. (F. Anderson.)

But in undertaking the present revision a considerable number of further changes have been evolved, which also I will attempt to catalogue. Rao Bahadur R. N. Joglekar, I.S.O., is the principal author of No. 8; Mr. F. G. Pratt, I.C.S. of No. 18. For the rest I am chiefly responsible:—

- (1) The consolidation of Local Fund with Land Revenue until the Taluka accounts are made up; which alone renders possible Nos. 6 and 7 below.
- (2) The inclusion of Kadim cash allowances in Judi instead of treating them as "advances recovered."
- (3) The utilization of the existing Jail forms instead of separate forms for prisoners' diet, etc.
- (4) The method of working out arrears according to the years to which they belong by the Cchelon method. (V. F. XI.)
- (5) The *plus* and *minus* method of showing increases and decreases in area and revenue. (T. F. IX.) This is really one of the most important changes, because it replaces a very large and indefinite number of separate statements which used to be prepared to exhibit the changes and their causes. There were about 12 on an average of these statements in each District.

- (6) The large reduction in bulk of the Khatas. Instead of two pages each, they now occupy only a fourth of a page.
- (7) The removal of entries on the reverse of the receipt form whereby, the cultivator can now paste it in an account book and preserve it more readily.
- (8) The audit of alienations, which in the past has been very imperfect.
- (9) The abolition of the March Statement of landed Alienations for adjustment by the Accountant General.
- (10) The complete recognition of non-agricultural revenue as a separate head. The time has already come in some villages and will come in many more in which this revenue is more important than the agricultural.
- (11) The statistics of incidence of land revenue (D. F. VI) have been made more accurate, owing to the treatment of grass as a crop, and the distinction between Khalsa and Inam fallows and the exclusion of the extra-territorial items.
- (12) The statistics of holdings (D. F. VI) have now been made fairly correct, instead of entirely absurd as they used to be.
- (13) The Village, Taluka and District accounts have been so constructed that they fit into one another much better than formerly ; and so that the compilation of the district accounts ought to occupy only a few days at the most. The old practice of sending Karkuns from each Taluka for some 6 or 8 weeks to compile the District accounts is entirely unnecessary and should be stopped.
- (14) Jamabandi is newly oriented and the vexatious distinction of items before and after "Jamabandi" vanishes. Very full instructions for the *Audit* of all the accounts from the field work in the village up to the District accounts have been given.
- (15) Separate notes on Pot Kharab and Revenue Advances, lengthy note on the Alienations and Non-rayatwari tenures in the Presidency have been included. [The latter excluded again in Fifth Edition.]
- (16) The counterfoil system of control over all Misc. L. R. cases replacing the Encroachment Register and Takarari Kaifyat.
- (17) The arrangement for avoiding the entry in the Taluka and Village accounts of bad or light-weight coin or other deficiencies in remittances.
- (18) The arrangement of the Rayatwari villages by Survey groups which will afford information for Settlement purposes in a far more valuable form than hitherto, and also dispenses with the need for the Circle Books which have hitherto caused much annual labour (R. 3098—14).

Those forms and instructions which relate to purely treasury matters such as the Day-Book, Cash Balance Reports, custody of coin, currency notes, and that have now been excluded from this Manual. The Manual controlling those matters is the Bombay Treasury Manual (and its abridgement, the Sub-Treasury Manual) and the maintenance of that Manual rests with the Accountant General.

In the remarks on village accounts it has been necessary to touch upon many points which are of rare occurrence, or perhaps of only local occurrence. It is not in the least expected that the ordinary Kulkarni or Talati or subordinate Revenue clerk should master these minor intricacies. They have been printed in smaller type in order that they may stand in their proper place for the guidance of Mamlatdars and higher officers who can give to their Kulkarnis and junior clerks oral instructions as to what they should do whenever a case of the sort occurs. In preparing an abstract of the village portion of the Manual for the guidance of Village officers these portions have been omitted. For the examination of Kulkarnis and Talatis and junior clerks no more should be required than is given in large type.

But for those who aspire to the Upper Branch, and for Mamlatdars and Assistant and Deputy Collectors, it is most important that the whole of our Revenue system should be properly grasped. Therefore the whole Manual will be required of them at their departmental examination. For some years past we have unfortunately been working with a system of accounts very imperfectly defined. Some methods have been experimentally tried and the Record of Rights has attained various degrees of completion in different Districts. It is feared that as a result, in the absence of a complete Manual, some of our junior officers, though they have passed their examinations in the old Symond's Manual, have still not a very good understanding of the accounts and rules. It is trusted that they will make an effort, and will not shrink from the task of completely mastering this revised Manual. The surest way of understanding it is to conduct a full Audit strictly according to the rules herein.

PREFACE TO THE FIFTH EDITION

Fifteen years have passed; and, like the relentless march of time and tide, the tireless energy of hundred of reformers is for every chipping and adding to the old fabric. Up to 1922 correction lists were issued, but it then became apparent that the reduction in stock would soon make a reprint necessary and only important additions have been issued for several years past, pending this reprint.

The Sind Village and Taluka Manuals were being revised by Sadhu Singh (retired D. D. C.) R. 463-19.

The extent to which the views in this Manual are not binding on officers is discussed in R. 10438—17.

There is no doubt that under the improved system of accounts.....the process of recovery is attended by much less correspondence and is effected with greater promptitude than before (para. 3 of R. 9247—18).

This new edition incorporate all the issued corrections and a number of subsequent orders and suggestions. The chief changes are :—

- (1) The Record of Rights Chapter has been entirely reconstructed to carry out the idea first set going by Mr. R. M. Maxwell, C.I.E., I.C.S., of making the Mutation Register the substantive Record; with the Index of lands only as an adjectival record of the contents of the Mutation Register.
- (2) The combination of this index with the Crop and Tenancy records in a form much more suited for outdoor use, now called. V. F. VII-XII.
- (3) The classification of all land into 6 modes of cultivation, and of all holders into three classes of cultivators, managers and rent receivers.
- (4) The inclusion of the Electoral Roll (so far as it is based on the holding of land) as part of the village account system.
- (5) The amendment of the L. F. rules to conform to some of the provisions of Act IV of 1923.
- (6) The excision of the chapter on the accounts of Alienated Villages and Non-rayatwari tenures to form a separate manual (not yet published) which shall also incorporate the Red Letter Chapter (decennial) of the General Administration Report.

The Manual contains perhaps too many references to orders of Government and to decided cases and complications of rare occurrence. It is not intended that all this matter should pass into the Vernacular Abstract intended for the use of Village officers. It is for the English version only, and for the use and guidance of the Mamlatdars and higher officers. When the village accountant finds an unusual difficulty he cannot resolve by study of the Vernacular Manual, he should neither ignore it, nor may he invent a way for himself: he must consult his Mamlatdar.

And now having been closely associated with the growth and operation of this Manual for nearly 20 years out of my 35 years of active service, I lay down my office and pass into retirement dedicating my work to the generations that follow for their help and guidance.

F. G. H. ANDERSON,

Commissioner of Settlement and Revenue Accounts
and Director of Land Records.

Poona : New Year's Day 1929.

The D. L. R. is authorised to direct reprints or modifications of standard forms when no change of substance is involved (R. 7510/24-17-12-26).

ABBREVIATIONS

[All to be interpreted as singular or plural according to context]

A. D. P. H.	.. Assistant Director of Public Health.
A. G.	.. Accountant General.
Ag. Rn.	.. Agricultural Return.
A. K.	.. Awal Karkun.
B. M.	.. Boundary Mark.
Bo. T. M.	.. Bombay Treasury Manual.
C.	.. Collector.
C. A.	.. Cash Allowance.
C. A. C.	.. Civil Account Code.
C. I.	.. Circle Inspector.
C. L. R.	.. Consolidated Land Revenue (including L. F.).
Cmr.	.. Commissioner.
C. S. R.	.. Civil Service Regulations.
C. T. S.	.. City Survey.
C. V. D.	.. Civil Veterinary Department.
D. F.	.. District Form.
D. I. L. R.	.. District Inspector of Land Records.
D. P. H.	.. Director of Public Health.
G.	.. Government.
H. D. C.	.. Huzur Deputy Collector or Treasury Officer.
I. V. S.	.. Inferior Village Servants.
K.	.. Kulkarni, Talati, or other Village Accountant.
K. J. P.	.. Kamjasti Patrak.
L. C.	.. Legislative Council.
L. F.	.. Local Fund.
L. R.	.. Land Revenue.
L. R. C.	.. Land Revenue Code.
L. R. R.	.. Land Revenue Rules.
Misc. L. R.	.. Miscellaneous Land Revenue.
M.	.. Mamlatdar, including Mahalkari.
N. A.	.. Non-agricultural.
P.	.. Prant Officer; Assistant or Deputy Collector in charge of a Taluka.
P. K.	.. Pot Kharab.
Rgr.	.. Register.
R. R.	.. Record-of-Rights.
S. N.	.. Survey Number.
S. T. M.	.. Sub-Treasury Manual.
T. F.	.. Taluka Form.
V. F.	.. Village Form.
Try.	.. Treasury.

- V. F. VII (7) .. Vertical column 7 in V. F. VII.
 V. F. VII [7] .. Horizontal (left hand) item 7 in V. F. VII.
 V. F. 7 .. (Symonds) Old Village Form 7.
 (7) V. F. VII .. Para. 7 of the remarks on V. F. VII.

All money is expressed in Rupees, annas and pies, thus :—

7	=	7 Rs.
7-6	=	7 Rs. 6 annas.
0-4	=	4 annas.
0-0-4	=	4 pies.

And all areas in acres, gunters, and annas thus :—

6	=	6 acres.
0-6	=	6 gunters.
0-0-6	=	6 annas.
(7½ sq. yards	=	1 anna, nearly).
(121 sq. yards	=	1 gunter).
(40 gunters	=	1 acre).

I adopt the spelling gunter because there is no doubt it was originally an abbreviation for "Gunter's chain". Guntha is a meaningless corruption.

Government Resolutions are identified by their Department, number, and year so that instead of "Government Resolution No. 3333, dated the 3rd March 1893, Revenue Department", the sign used is (R. 3333—93).

But after the change of system about 1921, Resolutions can be identified only by the *full* date : the Nos. being no longer serial.

APPENDIX A

Complete Village Inspection and Audit

[*Note.*—This form is to be filled in—

- (1) by the Collector not only at the time of Jamabandi but every year in at least one village of each Taluka in his District, subject to the maximum of 20,
- (2) by the Prant Officer in at least five villages of each Taluka in his charge, and
- (3) by the Mamlatdar in at least 25 villages of his charge.

The Collector should make a random check of his Prant Officer's work in one village in each Prant, in addition to the inspection and audit referred to in clause (1) above. This check should, however, be done in two villages where he does the Jamabandi. The Collector may utilise the services of his Personal Assistant, or Chitnis, for helping him in checking his Prant Officer's work. No village should ordinarily be repeated for this check until all the other villages have been completed by the Officer concerned; and the villages should be so selected as to cover as many sazas and circles as possible.

The village forms can be checked in three ways—

- (1) with facts as locally ascertained,
- (2) with the other village forms, and
- (3) with the Taluka forms.

The last check can be done at the Taluka headquarters. Appendix B covers that sphere. The first 2 checks can only be applied while on tour. The questions marked with asterisks are to be answered at the village itself and the other at the place of camp. All the questions be answered by the inspecting officer himself.]

FIELD AND GAOTHAN TEST

I. Take about 10 parcels situated in 2 or 3 groups at least one of which is away from the village site and check the following :—

*(1) Village Form VII—

- (a) whether the name of the occupant is correct ?
- (b) whether the names of the persons as shown in other rights are correct. In particular, whether the names of protected tenants, permanent tenants and ordinary tenants (except those who pay fixed sum as rent and have a status equivalent to that of occupants and who will naturally appear below the line in the column for occupants) are correctly entered in other rights ?
- (c) whether the name of the field, if any, is correct ?
- (d) if the area has been obviously affected by the Alluvian or Dilluvian, land acquisition, etc.

*(2) In Village Form VII-A—

- (a) whether the name of the tenant and the area cultivated has been correctly entered ?
- (b) whether the land is in possession of the lawful tenant, if any ?
- (c) whether there is any obvious breach of Tenancy Act, if so, what ?
- (d) whether the mode of cultivation is correctly shown ?
- (e) whether the terms of tenancy, i.e., rent, share, etc., are correctly shown ?

*(3) In Village Form XII—

- (a) whether the crop is correctly shown—
 - (i) by name.
 - (ii) by area.
- (b) whether the trees (fruit or fuel) are correctly shown. (Fuel trees : Babul, Neem, Khair, Dhavda, Anjan).
- (c) whether the irrigated crops are correctly mentioned ?
- (d) whether the method and source of irrigation is shown in the remarks column ?
(Existence or absence of benefits of pats in patasthal areas should be particularly noted).
- (e) whether there is any occupied cultivable land lying fallow for 2 continuous years ?
- (f) whether the grass and fallow are correctly classified ?

* (4) State the result of checking all the boundary marks of the parcels taken up for inspection. When was the village taken up for B N D repairs? If the village has been taken up for boundary marks repairs has the procedure been followed up to the date of inspection?

* II. Inspect some of the works for which loans have been made, having reference to the Inquiry Form and the whole case.

* III. Check up three to five of the non-agricultural sheets of Village Form VII-XII and see that they are correctly entered.

* Check up whether the terms of grant, if any, are being observed.

* IV. Check up some of the Pot Kharabs and see that the P. K. of class (B) is free from unauthorised uses.

* V. Whether plots given to Village Panchayats are properly used as per conditions of grant?

N.B.—(1) Inspecting Officers should endorse on the last page of the last volume of Village Form VII-XII, the Survey Nos. and hissas, of which he has done crop inspection, and the date of inspection.

(2) All should note the obvious encroachments and draw the attention of the Village Officers to the same.

CHAUDI TEST

General.

- * 1. Does the Talati visit the village on the appointed days?
2. See whether Talati maintains his diary correctly and regularly.
3. Are the registers not supplied in bound books, sealed, paged and certified?
4. Check up the charge list when the Talati took over charge.
5. Is the record due for despatch to Taluka Office still kept at the village?
6. Whether village map is in good condition and whether it is kept up to date by comparing with K. J. Ps. and by noting all hissas and other changes.
7. Where is the village Daftar kept? Is the arrangement sufficiently secure?

Village Form I.

(Five entries.)

* 1. Take about five entries from Village Form I inclusive of changes due to Kamijast Patrak and of various tenures, and check up with the K. J. P. file, Village Form VII, Tenure Register, New Tenure Kabulayats Village Form II (iii) and Village Form III, for relevant entries regarding—

tenure, area (occupied and unoccupied), assessment, right of easement and shares of Government shares in wells, trees, etc.)

Abstract.

1. Whether all the corrections during the year in Village Form I have been correctly shown in the Abstract.

2. Whether the total areas of the new tenure lands as shown in New Tenure Register, Inam lands shown in Village Form III, assignments and Village Form II (iii) tally with that shown in the Abstract.

* 3. See the cultivable unoccupied area and inquire why the same is not being put to proper use or disposed of.

Village Form I-A.

Whether this is maintained properly for villages containing more than five survey numbers and whether the entries agree with the corresponding survey numbers in Village Form I.

Village Form II.

(Five entries.)

1. Check up 5 entries (i.e., all columns) with Sanads or Kabulayats, VII-XII sheets of non-agricultural plots and orders allowing non-agricultural use.
2. Check up the calculation of the non-agricultural assessment. (The rate would be at the top of the form).
3. Check up whether periods of any of the grants have expired.

Village Form III.

(Three to five entries.)

- *1. Ascertain whether village servants are on duty.
- *2. Ascertain whether Devasthanans are in existence and if so, whether service is properly performed.
- *3. Whether the persons enjoying Inam lands are really rendering service (only when lands are assigned).
- *4. Whether the number is in excess of requirements.
- *5. Whether the Muster Roll and Register of distribution of works of Inferior Village Servants is maintained.
- *6. Ascertain whether the service Inam lands have been alienated by checking up the corresponding sheets of VII-XII.
- *7. See whether full Land Revenue is being recovered from lands which have ceased to be Inam lands. (Check up one entry under each of the Inam Abolition Acts, if possible).
- *8. See whether regrant orders in proper cases have been passed.
- *9. See whether in cases of non-regrants, possession has been taken over.
- *10. Enquire whether compensation has been paid in cases where Inam was of payment of land revenue only.
- *11. Enquire whether compensation has been paid for Cash Allowances.
12. See whether Government is shown above the line in respect of lands affected by Inam Abolition Acts and in respect of which occupancy price has not been paid.

Village Form IV.

(Five entries unless otherwise specified below.)

- *1. Ascertain from the counterfoils the number of cases pending with Mamlatdar.
- *2. Ascertain from the applicants, if any, as to whether the foils have been properly filled in and sent to Mamlatdar.
- *3. Whether all the entries from the previous Village Form IV have been properly closed or carried over to the next year to Village Form II or to Village Form IV.
- *4. Enquire whether auctions of Government fruit trees, river, bed cultivation, etc., have been held and if so, with what result.
5. Whether all the items from the Late Fee Register have been taken over to Village Form VI and the foils sent.
6. Whether Local Fund has been correctly calculated in items which carry Local Fund.

Village Form V.

1. Check up all items with Village Forms, I, Abstract, II, III and IV.

Village Form VI.

(Ten entries.)

1. Check up about 10 entries mostly already certified and state whether they are dated, signed by Talati and Patel and whether they contain all necessary details and no more.
- *2. Inquire from the assembled persons about the correctness of the entries.
3. Ascertain whether mutations have been made after referring to all the latest (for that year) court orders, Sub-Registrar's extracts, K. J. Ps., orders of superior officers and Village Form XIV (for heirship) and see whether they are made chronologically.
4. Trace each of the ten entries into the following registers and forms for the corresponding entries—
 - (a) Pencil or ink entry in Village Form VII.
 - (b) Area adjusted, if any, in Village Form VII.
 - (c) Preparation of new leaves in Village Form VII, if any.
 - (d) Correction of Village Form VIII-A (with index).
 - (e) Register of protected tenants.
 - (f) Disputed Case Register.
 - (g) Heirship Register.
 - (h) Late Fee Register.
 - (i) Notices on Notice Board.
 - (j) Wardi Book.
(It should be ensured that the Talati issues receipts for the wardis and documents received).
 - (k) Note regarding intimation to *all* interested parties (particularly tenants).
 - (l) Pot Hissa Patraks.
 - (m) Pot Hissa Sketches.
 - (n) Tagavi II.
 - (o) Village Form XIV.
 - (p) Court Orders.
 - (q) Sub-Registrar's extract.
 - (r) K. J. P.
 - (s) Orders of superiors, if any.
5. Whether Sub-Registrar's extracts for all the months of the year have been received ?
- *6. Trace back the chain of mutations into Village Form VI to see that the sequence is clear and properly maintained.
7. Are any of the entries against the Bombay Tenancy and Agricultural Lands Act ?
Is action taken as per Standing Orders ?
8. Are any of the entries against Prevention of Fragmentation and Consolidation of Holdings Act ?
9. Check up whether the certifying officer had taken proper precautions before certifying.
10. See how many uncertified mutations there are. (Check the Talati's list).
11. Whether the mutations affecting Inam lands where necessary have been duly reported for Prant Officer's Orders.

Village Forms VII and VII-A.

(Ten sheets.)

1. Are contents of VII-XII books shown on their covers ?
2. See that the chain of entries is correctly shown (in cases of item 4 under Village Form VI).
- *3. Whether there are any entries in violation of conditions attached to grants of land or unalienable or impartible tenures. Are proper entries made on top of the Sheet ?

*4. Enquire from the persons assembled and see whether protected and permanent tenancies are correctly entered.

*5. Whether rent receipts are being issued by landlords to tenants for the rent paid.

*6. See whether agreed rent is not in excess of prescribed maximum rent.

7. See that there are no discrepancies between Village Form VII-A and the Special Tenancy Register (where maintained).

*8. Are any of the entries obviously against the Bombay Tenancy and Agricultural Lands Act?

*9. Are any of the entries obviously against Prevention of Fragmentation and Consolidation of Holdings Act?

10. Whether all the sheets are correctly numbered and sealed. (Attention should be paid to the insertion of new sheets).

11. Whether the form is due for rewriting.

Village Form VII-B.

1. Check up 5 entries of VII-B into VII-A and 5 entries from VI-A into VII-B.

Village Form XII.

(3 cases.)

*1. Whether the village map and Village Form XVI show the wells when there are irrigated crops due to well-water.

Village Form VIII-A.

(5 entries.)

1. Are Village Form VI entries correctly shown?

2. Are changes correctly shown and balances correctly struck? (Check both authority and arithmetic).

3. Whether VIII-B tallies with VIII-A?

4. Whether indices for occupants and "other rights" holders have been correctly prepared?

5. Whether local fund is correctly calculated?

*6. Check up as many holding sheets as possible (up to 5).

(Indices should show correct addresses if persons concerned are living outside the village.)

Village Form VIII-B.

1. Are over-collections credited from the last year's Village Form VIII-B? (See Village Form XI of the last year).

2. Whether suspension and remission orders have been correctly entered?

3. Whether past unauthorised arrears are correctly shown?

4. Check up five miscellaneous Land Revenue entries into V-III-B.

5. Whether a demand statement for irrigation and other dues has been prepared?

*6. See whether Talati has intimated the villagers about remissions or suspensions.

*7. See whether some of the assembled persons agree to the dues shown against them.

8. Are orders from the Special Register regarding demand cancelled, etc., correctly taken to Village Form VIII-B?

Village Form IX.

*1. Test five to ten receipts with Village Form VIII-B and counterfoils.

2. See that the joints of foils and counter-foils are stamped with Taluka Seal.

3. See that any of the blank receipts is not missing.

4. See that only one receipt book is used at a time.

*5. See whether any katcha receipts have been given.

6. See whether the amount of revenue at the end of the day does not exceed the amount prescribed by the Collector and check whether the Patel takes charge of the balance and signs Village Form IX.

7. See whether all the balances on 25th of the month have been credited.

8. Check the register of stock of receipt books and see that the book balance tallies with the balance on hand.

9. See that regular entries have been made by the Taluka office to the extent that the register has been examined with exhausted receipt books whenever stock was received.

*10. Enquire whether the Talati has passed receipts in all cases of payments or whether there are any cases of payments without receipts.

Village Form X.

1. Check three chalans with Village Form IX.
2. Does it show the chalan number and does it carry over the previous total correctly ?
3. Does it show details of coins and notes ?
4. Has the Treasury Officer, Shroff or Jamabandi Clerk signed and dated the chalan ?
5. Test collections of other dues, Irrigation, Boundary marks, Pot Hissa, etc.

Village Form XI.

1. Check up at least 3 entries from VIII-B.
2. Check up totals of at least one page.
3. Check up the columns with corresponding information in Village Form V.
4. Are over collections correctly entered ?

Village Form XIII.

1. Check up 2 entries with Village Form XII.
2. Check up total of one page.
3. Ascertain whether Village Form XIII existed for previous year.

Village Form XIV.

- *1. Test birth and death registers for the last 3 months.
- *2. Ascertain causes of death and see that they have been correctly entered.
3. Check up five entries whose names are likely to be in Village Forms VII, VII-A for occupancy or Tenancy and see whether the names have been correctly mutated by heirship entries.

Village Form XIV-A, B and D.

1. Whether all the registers have been opened and the certificates given every month in XIV-B and D ?
2. Check up 3 entries of old XIV with XIV-A to see that the vaccinator has vaccinated children due for it.

Village Form XV.

- *1. Check up 5 entries in Village Form XV.
2. See whether it is due for re-writing.

Village Form XVI.

- *1. Enquire regarding new wells and check up well position with village map.
2. Check up five entries with Village Form XII to see whether crops are irrigated.
3. Check up with Tagavi II.

Village Form XVII.

1. Check up all the headings.
2. Check up all the correspondences pending for more than one week and ensure that (i) they are not kept pending without adequate reasons and (ii) their disposal is expedited.
3. Check up whether all the pending correspondences have been entered according to the dates of receipts. (It would be better to take about 5 cases from the taluka office before coming to the village).
4. Take number of the 5 correspondences shown to have been disposed of and check up with Taluka Office later on.
5. See whether the chain of entries is correctly maintained in column 6.

6. See whether the last column with regard to filing under A, B, C and D lists is correctly filled in.

7. See whether all the pending correspondences of the previous year have been carried over to the new Village Form XVII.

8. Check up that papers or files are not unnecessarily sent to the village.

9. Check up cases in which the disposal of correspondences has been delayed beyond a week and ascertain that there were adequate reasons for delay.

*10. Enquire from the assembled people whether any case has been pending for long.

Village Form XVIII.

1. Whether all the Circulars have been correctly classified and filed in chronological order.

2. Check up whether the last Circular has been received from the Mamlatdar.

Tagavi.

1. Whether Tagavi II has been received for all the months of the year.

2. Whether all the bonds have been received with Tagavi II.

3. Whether Tagavi IV has been received before the date of first land revenue instalment.

*4. Tagavi Form IV—Ascertain if borrowers present admit the approximate amount still outstanding against them, especially overdue unauthorised arrears (difference between (5) and (7) of Tagavi Form IV); also if collections are delayed, inquire into the reasons.

5. Apply the same test to Tagavi V, VI as applied before to Village Form IX and X.

*6. Inquire on the spot into the selected pending applications as regards causes of delay.

Irrigation.

1. Check up three items in VIII-B (Irrigation) with XI (Irrigation).

2. Check up three items in IX (Irrigation) with X (Irrigation).

*Questions with asterisks are to be answered at the village.

[G.C.M., R.D., No. RAM. 1055, dated 6th September 1955 and G.M., R.D., No. R.A.M. 1055/138055-B, dated 10th January 1956.]

APPENDICES B AND C

In the following lists of 191* audit points those which are printed in *italic* type (42) must if at all possible, be done by the Audit Officer himself and not by any Chitnis or clerk. The remaining 149 points should be verified by competent clerks and by the Chitnis or Sheristedar and if the clerks in his own office are too few in number P. can take one or two clerks of the Mamlatdar's staff who have not been engaged in Land Revenue work and depute them to assist his staff in the following checks.

It will be found that a good many of the points (123, 134, 149, 175, etc.) are ordinarily "blank" and the ground will be covered more easily than the length of the list at first suggests. In a Taluka with no arrears, many points will vanish.

APPENDIX B

31. (When Talatis and stipendiary Patils are employed) *are their security bonds and solvency certificates of surieties in good order?* (Order XII, L. R. R.) V. F. I.

32. Compare with T. F. IV and check all Survey Correction Statements and Kabulayats, etc.

33. See whether the Taluka staff has failed to note any survey correction in T. F. IV.

34. Is the abstract corrected to date?

35. In first year of its preparation or after being rewritten, is it duly certified?

36. In localities where tree-tax is levied has it been brought into V. F. I. (or II ii).

37. Are there any changes? If so, test them by original papers.

38. Has the form been properly certified?

V. F. II—

39. Compare all the entries since the last audit with T. F. II.

40. For leases within the last year test the entries against the original papers.

41. *Scrutinise the terms and periods recorded to see whether they are according to rules and usual policy.*

42. See that all papers underlying T. F. II are properly recorded.

43. If V. F. II has been rewritten see that all entries have been properly brought forward.

44. Compare the sectional totals with V. F. V.

V. F. III—

45. Test all changes in area or assessment since last year.

46. *Has the Form been properly "starred"?* (R. 6409-14: once done this is done for ever.)

47. *See that all Inams capable of lapsing have been enquired into.* (p. 31 end of para. 5.)

48. Have recoveries for broken periods been properly dealt with when Inams lapsed or service has not been performed?

49. Check the abstract into T. F. III.

50. Does any village service useful to rayats appear to be excessively remunerated?

Great care is required in dealing with Inams. Village accountants are usually not well versed in Inam Law. It is the duty of the Prant Officer to know more about rules and principles affecting Inams and to exercise special vigilance to prevent the continuation of alienation when not fully authorized. There is a continuous audit of mutations in Inams under Section IV R. R. Chapter.

V. F. IV—

51. *Examine the counterfoils (pp. 34-35) and see that no cases are missing or sequence broken.*

52. *Expedite disposals and advise how to proceed in pending matters.*

53. If any collections are being postponed till next year, check the entries.

54. See that the classification is correct especially that items have not been incorrectly put down as free of L. F.

55. Trace the totals into V. F. V.

56. See that the Mamlatdar has received the abstract of totals and collections required for his file (*vide* paragraph 3 of notes on Miscellaneous Land Revenue in T. F. II).

57. *Specially scrutinise the file of papers for cases continuing from former years or into future years**

58. Examine recoveries of revenue written off in former years, if any; has correct credit been given? (*See* II V. F. IV.).

* Of which about 49 were detailed in R. 9032 II and most of the others are scattered about in Symonds' Manual.
A-3494-45-A.

V. F. V—

59. Trace every change back to its authority. (This will in the preceding tests have been already done in practically all cases.)
60. Examine notes on L. F. discrepancies, if any, and see if they can be removed.
61. Are the pie deductions or additions reasonable?
62. Trace all the increases and decreases into the Collecting Sheets of T. F. IX (p. 245, para 7.)
63. Trace the items into T. F. VIII-A and B.

V. F. VII and VIII-A—

64. Have all mutations of alienated lands (except class II unstarred) been reported to the Mamlatdar?
65. Are mutations correctly carried into V. F. VIII-A? (Also see III.)
66. See that effect has not been given to mutations for the wrong year.
67. Test some L. F. calculations.

V. F. VIII-B—

68. Check every one of the remission and suspension orders and have the calculations, if any, (e.g., $\frac{1}{2}$ or $\frac{1}{4}$) checked. (When general orders have covered many of the villages the first part of this test need be applied in one village only.)
69. See that the lettering of the remission, etc., orders, and the entry in VIII-B has been correctly done.
70. See that all Miscellaneous L. R. demands have been promptly entered from IV.
71. Have receipts been promptly posted into VIII-B?
72. Test 20 receipts into the Khatas and 20 complete Khatas into IX.
73. See the state of arrears consulting XI, and whether coercive process was properly taken.
74. Trace all entries for this village in T. F. VI into VIII-B.
75. Are over-collections duly noted in agreement with V. F. XI?
76. Have payments been taken to credit of arrears before satisfying current demand?

V. F. VIII-B (Irrigation)—

77. Check every one of the remission and suspension orders and have the calculations, if any (e.g., $\frac{1}{2}$ or $\frac{1}{4}$), checked. (When general orders have covered many of the villages the first part of this test need be applied in one village only.)
78. See that the lettering of the remission, etc., orders, and the entry in VIII-B (Irrigation) has been correctly done.
79. Have receipts been promptly posted into VIII-B (Irrigation)?
80. Test 20 receipts into the Khatas and 20 complete Khatas into IX (Irrigation).
81. See the state of arrears, consulting XI (Irrigation), and whether coercive process was properly taken.
82. Trace all entries for this village in T. F. IV (Irrigation) into VIII-B (Irrigation).
83. Are over-collections duly noted in agreement with V. F. XI (Irrigation)?
84. Have payments been taken to credit of arrears before satisfying current demand?

V. F. IX—

85. Are there any wasted receipt foils?
86. Are the unused counterfoils pinned to the foils and properly cancelled so that they cannot be used fraudulently?
87. Are any counterfoils missing from the unused books in stock?
88. Is the Register of stock of receipt books checked by the Mamlatdar and other officers when they visit the village?
89. Does the Patel take charge of the balance and sign for it?
90. Are remittances unduly delayed?
91. Has K entered any items not properly coming into village accounts?
92. Has he taken notes of receipts at the Taluka?

93. Has K wrongly made monthly and progressive totals ?
 94. *Does the annual total, after the proper adjustments, agree with T. F. IV ?*

V. F. IX (Irrigation)—

95. Are there any wasted receipt foils ?
 96. Does the Patel take charge of the balance and sign for it ?
 97. Are remittances unduly delayed ?
 98. Has K taken notes of receipts at the Taluka ?
 99. Has K wrongly made monthly and progressive totals ?
 100. Does the annual total, after the proper adjustments, agree with T. F. IV (Irrigation) ?

V. F. X.—

101. Is the progressive total of the collections (including Taluka collections properly brought forward in each chalan ?
 101-A. Does the chalan bear the signatures of the Patel and the Talathi or K ?
 102. Were they properly signed at the Taluka ?
 103. Has K classified items correctly ?
 104. Check every chalan into T. F. I and IV.
 105. *See that the numerical sequence of chalans is unbroken and the Taluka files neatly kept.*
 [In some Khoti tracts the sequence is by dates, and chalans are not filed by villages but by 'Dhadas'.]
 106. For receipts at the Taluka by M. O. or in cash, was K advised ?

V. F. X (Irrigation)—

107. Is the progressive total of the collections (including Taluka collections) properly brought forward in each chalan ?
 107-A. Does the chalan bear the signatures of the Patel and the Talathi or K ?
 108. Were they properly signed at the Taluka ?
 109. Has K classified items correctly ?
 110. Check every chalan into T. F. I (Irrigation) and IV (Irrigation).
 111. See that the numerical sequence of chalans is unbroken and the Taluka files neatly kept

V. F. XI—

112. Trace the postings of atleast 25 Khatas in full into this form especially those showing arrears, remissions and suspensions.
 113. See that the total is arithmetically correct. (K could cook all his accounts by writing down totals in this form which are not the arithmetical total of the column).
 114. Compare each total with the items in V. F. V, etc., as shown in the testline in the specimen form.
 115. Is the quinquennial expansion correctly made : and classes A, B and C correctly assigned.
 116. *Arithmetically test the abstract of arrears and trace the posting into T. F. VII.*
 117. *See that the abstract of remission and suspensions is right and correctly classified and poste into T. F. VII.*

V. F. XI (Irrigation)—

118. Trace the postings of atleast 25 Khatas in full into this form especially those showing arrears, remissions and suspensions.
 119. See that the total is arithmetically correct. (K could cook all his accounts by writing down totals in this form which are not the arithmetical total of the column).
 120. Arithmetically test the abstract of arrears.
 121. See that the abstract of remissions and suspensions is right and correctly classified.

V. F. XII—

122. Have alterations in area or name of holder been made promptly and as soon as the alterations in VI and VIII-A ? (Hardly applicable to the new combined Form.)

123. See whether the area of unassessed or unoccupied land cropped is in agreement with V. F. II and IV.

V. F. XIII—

124. See that the total agrees with the Tharavband as in the specimen form.
125. Check some of the irrigated areas against their details.

V. F. XIV—

126. Did the Patel send the totals punctually?
127. Check the posting into T. F. XXI.
128. Examine the filed Regr. of three years back to see that names of children were inserted before it was accepted into the Taluka record.

V. F. XIV-B and D—

129. Did the Patel promptly report the epidemics and epizootics?

V. F. XV and XVI—

130. Test the postings into T. F. XXII, XXIII.

V. F. XVII—

131. See that it has been properly kept.

V. F. XVIII—

132. Examine the entries of circulars and advise as to improvements in classing and titles. (This last test might conveniently be done for all selected villages simultaneously.)

133. Finally, according to the date of the audit, see that all accounts of the current year have been punctually opened, and posted to date (*e. g.*, VIII-A in the fifth year when it is due, VIII-B and Crop, etc., registers. (Entries in these will be audited, when the questions plainly require tests up to date (*e. g.*, 9, 60, 63, etc.)

APPENDIX C.

Taluka Inspection and Audit.

Of course the audit of a selected group of villages and the superficial audit of the remaining villages will have accomplished a great deal towards a thorough audit of the Taluka Accounts.

*134. Examine the Kittakalam Tharavband (if not done in previous years). See if there are any changes in fixed items.

135. Are any items so treated which could be better brought on to the village accounts?

T. F. I—

136. Test 10 entries of Non-Tharavband items against chalans or Copy Rgrs., etc.
*137. See that the final total agrees with the last Wasul Baki Patrak.
138. Scrutinise any adjustments that have been made.
139. Trace the postings of a whole month of the slack season and of one week out of the busy season into the Day Book.
140. Examine all adjustments of over-collections and see that they were advised in the Daily Sheets.

T. F. I (Irrigation)—

141. See that the final total agrees with the Wasul Baki Ledger of Irrigation Revenue.
142. Scrutinise any adjustments that have been made.
143. Trace the postings of a whole month of the slack season and of one week out of the busy season into the Day Book.
144. Examine all adjustments of over-collections and see that they were advised in the Daily sheets.

T. F. II—

- *145. Have expiring leases been flagged? Try to find an omission.
146. Examine the Note-Book for non-agricultural cases and see that satisfactory progress is being made; if not issue instructions to the D. I. L. R. or officer concerned.

147. For cases therein noted as recently settled see that entry has been made T. F. II when requisite.

148. Has the Mamlatdar signed all entries?

T. F. III—

149. *See that all alterations in villages not under the Record of Rights have been inquired into and reported and that local inspection has been made.*

150. Have the files of approved Mutation Extracts been properly kept by villages?

151. Test the entries under class VII in Taluka and Village forms III and see that they comprise all the grants sanctioned under Land Revenue Rules 32 to 35.

152. *Scrutinise the Mamlatdar's Note-book for Miscellaneous L. R.*

T. F. IV—

153. Were over-collections in last year properly brought forward and shown as collections at the outset of current year [p. 308, para. (f)].

154. Have current year's over-collections been refunded by Money Orders or carried forward to credit next year?

155. Are there any signs that this form has been allowed to fall behind T. F. I?

156. Have collections of other Talukas been properly dealt with?

157. Are receipts too heavy at any particular period of the year?

158. Have refunds been noted against the original collection items? Trace 20 (or, if fewer, all) from the Day-book or subsidiary Rgr. of refunds into T. F. IV.

159. Trace the totals for the period April-July of all the selected villages into the Wasual Baki Patrak after proving the arithmetical correctness of T. F. IV.

*160. *Check the correctness of the adjustments of final demand from V. F. V. into T. F. IV for the same villages.*

161. See that the demands arising on coercive process are posted at once from T. F. VI.

162. See that all other Misc. L. R. orders are posted at once and not delayed pending collections.
T. F. IV (Irrigation)—

163. Were over-collections in last year properly brought forward and shown as collections at the outset of current year?

164. Have current year's over-collections been refunded by money orders or carried forward to credit next year?

165. Are there any signs that this form has been allowed to fall behind T. F. I (Irrigation)?

166. Have refunds been noted against the original collection items? Trace 20 (or, if fewer, all) from the Day-book or subsidiary Register of refunds into T. F. IV (Irrigation)?

T. F. VII and VIII—

167. Test the arithmetic.

T. F. IX—

168. *See that the methods are intelligent and that the plus and minus entries balance accurately. Are mixed changes (i.e., involving more than one head) property split?*

169. Are last year's figures brought forward without change?

170. Is the arithmetic right?

171. Does this year's total tally with T. F. VIII? (It is very liable to be cooked if the clerks make mistakes in the Collecting Sheets).

T. F. X—

172. Has the Mamlatdar taken the total of Misc. L. R. free of L. F. correctly from the reports under para. 3 of the Misc. L. R. Note (T. F. IV)?

173. Has he taken the correct Nuksan from T. F. III?

174. Is purely L. F. revenue paid direct to the Board?

175. *Examine all adjustments for L. F. not levied according to ordinary rates and see if the anomaly can be removed.*

176. Examine the credits of L. F. to Municipalities and check them from the village returns: and see that the remuneration of village officers was deducted.

This would complete the examination of the L. R. Accounts of the Taluka. The Inspecting Officer should then proceed to audit the following accounts :—

T. F. XI—

177. See that all balances are brought forward.

*178. *Test one-tenth of the entries against the original papers.* (Inspecting Officer should do some himself).

179. Are there any arrears and if so, were prompt steps taken ?

180. Was interest realised on over-due payments ?

181. *Verify some of the outstandings either from written acknowledgments or by calling up the debtor or in some other way.*

T. F. XII—

182. Have all changes approved by the Alienation Office been posted in this and in the corresponding section of T. F. XIII ?

T. F. XIII—

183. Have all changes in the appointments of watandars been posted ?

184. *Check each change in the selected villages against the original authorities.* (The Inspecting Officer should do a fair number of these checks himself and leave the remainder to his staff).

185. Did the Mamalatdar report the impending expiry of all terms of appointment, etc., in good time ?

186. See the (printed) list of sanctioned Potgi, also of Cattle Pound and other such remuneration; make a sufficient test of the calculations referring to the Rgrs. or collections of Cattle-pound and other dues.

187. Is the number of separate Ledger books well judged ? (When this point is once tested it does not require examination at the next audit).

*188. *Examine the balances for the selected villages.*

189. See that the Ledgers work out correctly to their abstracts.

190. Do the totals of the abstract agree with T. F. XIV ?

191. Have deductions been duly made ? Should any allowances lapse ?

192. Check a fair number of broken period calculations.

*193. *Do payees come at the proper time ? If not, has the Mamlatdar adequately notified them ?*

194. Does the procedure at the time of payment differ from the Manual ? (19 to 21 T. F. XII).

195. Are signatruces irregularly taken in two places ?

196. Are Money Orders promptly issued for unpaid Cash Allowances ?

T. F. XIV—

*197. *Has the Mamlatdar got H. D. C.'s monthly acceptance of the totals ?*

T. F. XV—

198. Check the arithmetic of 20 calculations.

199. Compare a certain number of payments with the Proceeding Sheets of the cases and see that the witnesses were actually summoned and entitled to payment under H. C. Cr. Circ. Orders pp. 9-11.

200. *Scrutinise specially any unusual rates or expensive journeys and see if they were unavoidable (If the papers do not show the reasons, the Magistrate can probably satisfy the Inspecting Officer.)*

201. *Are witnesses detained or summoned when unlikely to be heard ?*

202. Does the Magistrate always sign the Rgr. ?

Jail Forms—

203. Test all entires in one month and verify contract rates and unusual payments.

T. F. XVI—

*204. *Verify the balance.*

205. *Especially check the calculations of the balance of Permanent Advance said to be awaiting recoupment*; obtain some evidence that bills said to have been submitted, etc., have actually been sent.

205-A. Audit the bills for the service of summonses by the village Police and furnish a report to the Accountant General, Bombay.

206. Have advances been needlessly made or adjustments delayed?

T. F. XVII—

207. Check 20 of the ledger accounts (10 for Bhatta and 10 for copies) into the Day books and test two fortnights of the Day Books back into the ledgers. See that Bhatta accounts were promptly cleared on close of case.

208. In the 20 ledgers examined, test the calculations and compare with the original papers.

209. See that postage charges are not incurred unnecessarily or service stamps used without recovery.

210. Has there been undue delay in granting copies? See how long the live cases have been on the file?

211. To whom are copy fees being paid? If there are enough to justify the retention of a whole-time section writer, this is preferable to keeping unqualified candidates hanging about offices.

Unofficial Deposit Register—

*212. *Are there any unauthorised items?*

213. Were chalans or vouchers unnecessarily used?

214. For all the above Deposit Registers *check the cash balance.*

The audit of Treasury Deposits and Personal Deposits rests with H. D. C. But the Inspecting Officer should *see that the books have been tidily and intelligently kept*, since the books themselves do not go to H. D. C. *Also should items brought forward from past years lapse, or further efforts be made to reply them?*

215. Have dues collected in Assistance Suits been brought to Deposits when they might have been paid direct to the Plaintiff?

The remainder of the Taluka accounts are statistical forms not involving money, and they can be dealt with together thus:—

216. Postings from the selected villages should be checked against the returns received from those villages. The quinquennial returns can only be tested each fifth year. For prices and rainfall the Inspecting Officer should satisfy himself that rules are observed.

217. *Deleted.*

218. Have the issue and stock Registers of receipt books (V. F. IX) been properly maintained by the Record Keeper? Check some entries.

219. Has the stock of receipt books been verified at the time of closing the annual accounts?

220. Check the Taluka register of stock of receipt books with the village register and see that the entries in the two tally with each other.

221. Are the receipt books returned to the Talati after check properly endorsed and note of it kept in the Taluka and village registers?

INDEX

This Index is intended for use by those moderately familiar with the general system ; it is probably lacking in clearness for persons entirely strangers to our Revenue Accounts.

First, we have a Table of Contents giving the heading of each chapter, or sub-chapter, in the book. We do not thereafter in the Index repeat the reference to these chapters. But if any point connected with the " Price Register " occurs in any *other* chapter than that devoted to the Price Register, this other reference is indexed.

Therefore, any one using the Index should remember that he will find for instance all matters connected with Alienated Lands either in the chapters devoted to that subject (V. F. III, T. F. III and D. F. III), or in the section on Mutations in Alienated lands, and that any other references to Alienated Lands will be found in the following Index.

When in discussing any Form some reference is made to another Form, this is indexed, unless it is of a very obvious character. For instance, in discussing V. F. V it is quite obvious that we shall say that it is compiled from V. F. I and other Forms. Such references will not be indexed. On the other hand, in discussing V. F. XII (crops) we may refer to the Pot Kharab in Alienated Lands. Such a reference would be indexed. The distinction between what is obvious and not obvious is not always easy to draw : still it is hoped the Index will be found on the whole adequate. The utility of an Index can be much impaired by over loading.

There are many vernacular terms in the book, the meaning of which is sufficiently explained as a general rule in the context. Therefore, no Index of such terms is given. For instance, " Akasia " a term used for a particular water-rate in rice lands in Gujarat, is not indexed, but anyone wishing to find out where it is referred to in the book is presumed first to know that it is a term for a fixed water-rate included in the assessment. He will then know that it must be found in V. F. I.

It would be plainly impossible to index every reference to the obvious duties of the Village Accountant, the Mamlatdar, and so on. If it is desired to know what are the Mamlatdar's duties in respect of say Inam Lands or Misc. L. R. it will be found under T. F. II or T. F. IV ; no other Index is required for such a general matter. But whenever any rather unusual or particular power or duty is at all likely to be difficult to trace, then this has been picked out for indexing.

Certain districts, talukas, or even villages, are specially mentioned in certain passages of the Manual. A ' Place Index ' of these names is added, in order that officers in charge of those places may easily pick out any special points referred to in the Manual.

The paragraph, or line, or column, in which a reference occurs, is not given in the Index, but only the page.

The relation of various forms to the Administration Report and the annual audits will also be found in the chapters on those subjects.

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INDEX

	PAGE		PAGE
GENERAL			
<i>Account Rules—</i>			
Advances for journeys, etc.	276		
special for contingencies	280		
surplus recoveries	209		
to D. L. B. for delayed L. F. collections	249		
Bhatta deposits	283		
Bound Book Registers	1		
Budget of Land Revenue	332		
Certificates instead of vouchers	271, 276		
Corrections v. erasures	1		
Deposits unclaimed	209		
Earnest money	44		
Economy of ledger pages	305		
English figures	2		
Erasures	1		
Figures and words	1		
Interest : credit of	254		
Money Orders undisbursed recredited	267		
Optional columns	2		
Over-collections adjusted	210, 254, 222		
discussed	138		
Receipts : General—Book abolished	281		
not taken before payment	281		
of agents and messengers	281		
Sealing pages	1		
Signature, thumb marks	1		
Signing receipt-foil	137		
Thumb-marks	1		
Totals written in words	305		
Trade and Industries	332		
<i>Administration—</i>			
A B Lists (Village Extract)	194		
Additional Returns depreciated	339		
Administration Report : punctuality	7		
Blank returns	1		
Circulars : printing, etc.	5		
spare copies, etc.	194		
Compiler of Presidency Report	329-330		
Contingencies, contract countersigned and audited.	280		
Dead stock : sale and writing off	5		
Economy of Registers	1		
Electoral Roll	196		
Forms : heading-strips	7		
Jawabs or written statements	88		
Money Order : L. R. remittances	127		
Petitions : incomplete	5		
Post : group arrangements	5		
office, use of	5		
Postal articles unpaid	280-281		
Punctual closing of village accounts	161		
Records : Admn. Report	332		
Destruction	2		
Notes of filing	193-194		
See Alienated villages			
Red Letter Chapter	324		
Reports : conciseness	3-4		
Rubber village name-stamp	3, 136		
Standard Forms : stock	4		
Tours : and local inspections	4		
Village correspondence	3		
Village name-strips	4		
<i>Agriculture and crops—</i>			
Administration Report	328-329		
American Bureau Forecasts	169		
Anna Valuation	301		
Condition of people : Admn. Report	332		
Crop estimates	165		
forecasts	176		
Crops in unsurveyed area	300		
Fallows	300-301		
in Inam land	322		
Mixed crops	166		
<i>Agriculture and crops—contd.</i>			
Price and wage Regrs.	294, 332		
Rainfall and season reports	296		
Rain-gauge inspections	296		
See Irrigation.			
<i>Audit or Jamabandi and Inspections—</i>			
Administration Report	328, 333		
Administration aspects	338		
Charge : handing over	334		
Duplication avoided	337-338		
Error-slip book	2		
Inspection Books	2, 86		
of accounts by public	127-128		
Note Books	334		
Surprise visits	88		
Survey correction statements	20		
Tests of receipts	139		
village records	87-88		
statement of	335		
Water-sources	192		
See Collectors, and Prants	6-7		
See Treasury	6-7		
<i>Boundary marks—</i>			
Advances	306		
Charged to Government : examples	308		
Contracts for	306		
Penal rates	307		
Receipts	137		
Recovery of cost in certain cases	306		
stone for	36		
<i>Cash Alienations—</i>			
Accountant General's classification	33		
Amals : calculations of fluctuating	256		
Appropriated for L. R. dues	150		
Attachments by Civil Court	265-266		
Bhil Nemnuks	255		
Certificates for suits : note in accounts	259		
Commutation of fraction	268		
rate of	268, 269		
Commuted Kulkarnis	255		
Control by Alienation Office	255		
Deductions in accounts	260		
Devasthans compensation bonds	267		
Devasthans and Warshasans	255		
Petty and Dharmada	255		
Different kinds	264		
Discovery of heirs and claimants	5		
Giras	255		
Impartible allowances	267, 268		
Money Order payments	266		
Pensions, Political, etc.	255		
Separate payment of shares	268		
Unsettled C. A.	264		
<i>Kadim—</i>			
Accounts	264		
Statement of	7		
<i>Cattle Pounds—</i>			
Income transferred	288		
Receipts	137-138		
Remuneration for collecting	255		
Sale proceeds	288		
<i>Copies—</i>			
Fees kept by K.	127-128		
.	283-284		
Forms overprinted for	1		
cost of	127-128		
Mutation Rgr.	69		
Receipts for fees	283-284		
Record of Rights, in plaints, etc.	92		
Rough Record of Rights, etc.	92		
Rubber Stamp or printed form suggested	284		
Section-writers	284		
V P. Post	283		

	PAGE
<i>Establishments—</i>	
Bhatta for evidence	233
Candidates	5
and section-writers	352-353
Discipline and control	338-339
Distribution of work	3
Grain compensation	294-295
Peons	5
Shetsanadis	31
Subordinate service	5
Upper Branch Officers	4
<i>Excise—</i>	
Chalans	149
Forms accounts, Tapping fees, etc.	253-254
Receipt Registers	304-305
Receipts	131
Remuneration for collecting revenue	255
<i>Forest and Trees—</i>	
Area professionally surveyed	23
Babul plantations	26
Fixed revenue on trees	38-39
Forest Mahals in Belgaum, etc.	5-6
Fruit trees	26, 166
Abstracts	175
Inam lands	219-220
Maps of forest areas	4
Noted in V. F. I	20
Not notified areas	23
Posted in V. F. XII	8, 93
Revenue Dept., management by	23
Settlement officer	23
Woodland plots	23
crops in	168-169
<i>Irrigation—</i>	
A Table chad	40
Abstract of crops	174
Advances	305
Area under command	191-192
Certificates refused to defaulters	150
Crops irrigated	166-167
Himayat Patrak (distribution)	125-126
Putasthal St. (Hissas)	125-126
Inspection	169
Misc. Revenue	37
Receipts	136
Remuneration for collecting	255
<i>Land Rev. Misc.—</i>	
Alienated L. R. recoveries	39-40
Auctions: arrangements for	213
Cancellations: adjustment	225
Chauth	201
Coercive processes: credit of fees from	234
Comparing fees	92
Consolidated	125
Details in Chalan	148
Forfeited deposits	44
Ghair Hazari Akar	220
Ghasdana	201
Grazing fee collections	44
Inams assessed for broken periods	32
Instalments	127
Irrigation: water rates credited to	40
Non-Tharavband items	209
accounts of	317
Huzur items added to Wasul Baki	309
items adjusted by A. G.	319
Occupancy prices recorded	26
Premia on change of Tenure	26
Revision of Misc. L. R.	44
and see "Remissions"	213
Surplus of Revenue Advances	307
<i>Land Rev., N. A.—</i>	
Broken period's revenue	39
Class III villages: N. A. uses	26
Date of commencement of liability	115

	PAGE
<i>Land Rev., N. A.—Contd.</i>	
Disposal of applications for N. A. use	212-213
Excluded from V. F. I	19
Instalments	127
Maps of rates	4
Pot Kharab: N. A. assessment of	164
Salt-pans	37
<i>Land Rev., Ordinary—</i>	
Arrears due from non-khatedars	125
Sequence of credit	136-137
Coercive process sales at Taluka	233-234
Collections in or for other Talukas	228-229
Extra-territorial in D. F. IV	322
Instalments	127
noted in V. F. I.	21
Jamabandi: old style (Huzur)	335
Mehwasi revenue	37
Money Order Payments	127
Overcollections	121, 138
Overcollection: adjustment	210
Sardeshmukhi	201-202
Tribute excluded	37, 201-202
Ugario tenure: revenue	37
Unoccupied Hissas: Vicinal liability	19
Wanta (Talukdari) revertue	37
Watch over arrears	226
Written-off revenue recovered	39-40
<i>Land Rev., Remissions and Suspensions—</i>	
Account arrangements	125
Automatic	126
Cancellation of suspension	126
Collected before announcement	126
Demands cancelled	235
Details	156
Forfeited holdings	236, 126, 152
Misc. L. R. postponed or cancelled	44
Remissions of Misc. L. R.	213
sale expenses	213
notice fees	213
Permanently reduced demands	117-118
Priority of recovery of suspended L. R.	137
Reports to G and A. G.	126
Suspensions which become 'unauthorised'	319
Water rates
<i>Local Funds—</i>	
Advances and grants due to remissions	251
Arrears not consolidated	126
Assigned revenues	137
chalans	149, 250
Cess certificates for schools	5
Consolidation	36, 117, 248
Dharsod	309
Discrepancies in amount	155
Extra-territorial items	48, 127
Ferries and Tolls accounts	201-202
Hill Station Funds	252
Items free of L. F.	37
Mine rents and Royalties: L. F. on	209
N. A. assts. in unsurveyed Inam Villages	37
Not charged on Forest Revenue	37, 48
One-fourth Fines	37
Remuneration for collecting	38
debit of	255
Stone quarries	256
Table of L. F. in C. L. R.	250
Written off items recovered	247
<i>Magisterial Matters —</i>	
Bhatta for witnesses	39-40
Fines under L. R. C., Sec. 215	276
Proceedings sheet: use of	209
Suicides or violent deaths	276
Trials: conduct of	183
Witnesses, hearing of	5
<i>Mahals—</i>	
Accounts	5
with Treasuries	5-6
without Treasuries	5-6

	PAGE
<i>Miscellaneous—</i>	
Assistance Suits : receipts in	131, 137
Admn. Report	332
Averages : note on	295
Cantonments	201, 322
Civil Suits, etc. : recovery of costs	233
Classes A, B and C of holders	161
Coercive process for other than L. R.	233
Compliments and titles	194
Famine : loss or gain of revenue from	226
Grazing fees receipts	136
Handwriting	338
Income Tax	138, 266
Indian States : tribute and dues to British G	201
Jails : expenditure in sub.	281
Measures and weights	294
Jantri	176
Mine rents and Royalties : L. F. on	37
Possessory suits : conduct of	5
utility of	88
Sanitary Inspection, village	184
Tenure : Modes of—see V. F. VII-B	
Territorial changes : Surveyor General	246
Treasure Trove	209
<i>Municipalities—</i>	
Separation of village areas	195
Share of L. R.	250
Title to certain L. R.	250
Villages in Munl. limits	250
<i>Record of Rights—</i>	
Annual Report	89—90
Appeals and revisions	89
Calendar of re-writing	6—7
Documents : wrong description	71—72
Fines in V. F. IV	44
Guardians and Minors	69—71
Index to the record	78
Joint families	71
Mahals	6
Maxwell system : origin	49
Mortgage with possession	72
redemptions	49—50
Not introduced, effect on V. F. I	21
Re-writing : Synchronisation	6—7
Rgr. of R of Rights of properties resting in village panchayat.	
<i>Refunds—</i>	
Advances for M. O.	225, 305
C. L. R., how made	226
Limitation	225
Noted	222
by K.	127
<i>Stamps—</i>	
Process fees : and Court-fees	283
Rent : law as to	96
Service, and unpaid postage	5
<i>Survey and Settlement—</i>	
Akarband, various forms	19
City Survey : in V. F. I and V	20
Details of arrears (Revenue History)	319
Groups	21
Increment by Revision	236
Maps of groups	4
New rice	167, 175
Permanent Settlement	199
Phalni and plane Table mapping	49
Preparation of V. F. I	19
Recovery of charges	209
Settlement officer : information wanted by	246
Periods	14, 21
Survey corrections posting T. F. IV	225
<i>Tagavi—</i>	
Accounts	305
Administration Report	330, 332
Excess collections deposited	288
Form II	86

	PAGE
<i>Tagavi—contd.</i>	
Notes in R. R.	58, 62
Receipts	136
Refused to defaulters	150
Wells constructed with	192
Work	3
Written off and recovered	39—40
<i>Treasury—</i>	
Annual Inspection	7
Cash allowances—Procedure for payment	271
Distinct from Departmental Accounts	309
Expansions of Day-Book	304
Huzar Treasury : direct transactions	7
Sub-Treasury Inspections	338
LANDS	
Alienations of occupancy recorded	220
Alluvion or Diluvion : in V. F. XII	168
Buying in at auction	234
Disposal of waste	168—169
Eksali leases	168—169
Expiring leases	212
Free grants for a term	21
in perpetuity	21
Grants for public & C. purposes (Class VII)	21—22
on special terms	21
Istava lands (P. Mahals)	30
N. A. grants	219
when also Inam	17, 32
Reclamation leases	168—169
Sales in perpetuity revenue free	21
to Railways and L. Bodies	21
Territorial changes	246
Town sites extended L. R. C. 126	17
Unassessed land : leases in T. F. II	211
in D. F. V	323
<i>Alienated Lands—</i>	
Accountant General's classification	33
Alienation office	80
Buildings on alienated land-grants	84—85
Classification	80
Devasthanas : mutations	81
see Kanara	
Excluded details from V. F. I	21
Fallow area in	175
Ghair Hazari Akar	38—39
Heirs : discovery of	5,70,71
Hindu Law of Devasthan	81
of village servants	81—82
Priests (Hereditary) Act XI 1927	81
Japti Inams	61
Judi distribution in sub-divisions	46
in excess of assessments,	
Land Alienation Regtrs.	219
Lapses : date of effect	115
Muhammedan Law of Devasthans	81
of village servants	82
Mutations in villages without R. R.	220
N. A. purposes : Class VII	219
Inams : treatment in V. F. XI	160
Non-service Watan Regr.	32
Notice to Govt. under R. R.	50
Patition of Judi	65
Political and Saranjams transferred only by Govt.	80
Resumptions in Class VII	85
of Devasthans and Watans	81
Santheli Malekiland	200—201
Service (Pargana) Watans transferred to Class VI.	219
Statement to Govt. of India	220
Wajeli Malekiland	39—40, 200—201
Watan (non-service) mutations	82
Register	32
(service) mutations	82—83
Transferred by Civil Court	82—83
<i>Alienated Villages—</i>	
Inamdar's dues : recovery	233
Inam when also N. A.	17, 32
Kadim Inams	80

	PAGE
<i>Alienated Villages—contd.</i>	
L. F. on N. A. land in unsurveyed villages	37—38
Mutations in unsurveyed villages ..	86
<i>(Sharakati)—</i>	
Misc. L. R.	219
Posting T. F. IV.	225
Villages	49
<i>Pot Kharab—</i>	
Distribution in sub-dividing S. N. ..	61
Mafi Kachho in V. F. XII, &c.	164
Samples in V. F. XII	101—104
<i>Survey Nos.—</i>	
Akarphod and water distribution	125—126
Amalgamations	
of sub-divisions	19
Fees for sub-division, &c.	77
Local names of fields	59
Measurement deposit accounts	288—289
New sub-divisions	77
and Pot Kharab	163—164
Pot Kharab in N. A. land	20
sub-divisions	61
subject to public rights	163—164
Pot warkas in Konkan	60
Serial Number to be maintained	19
Sub-divisions : assessment	20
ignored in V. F. XIII	176
or Pot Hissa Phalni	49
Administration Report	329
Unoccupied Hissas	45
Watap fees	305
<i>Tenures, Non-Agricultural—</i>	
Class III villages	26
Excluded from D. F. V	324
Pot Kharab for N. A. use	26
<i>Tenure, Non-Rayatwari—</i>	
Bandi-Jama (No. of villages)	199
Isafat excluded	199
remuneration	201
Mehwasi Permanent Settlement	199
Udhad Jamaband (No. of villages) .. .	199
<i>(Khoti)—</i>	
Attached villages : revenue of	289
Attachment expenses	38, 236
Fayida, surplus : credit of	209
<i>Talukdari—</i>	
Kasbati inheritance	31
Wanta blocks as separate villages .. .	199
<i>Tenures, Ordinary—</i>	
Co-occupants' liability	64
Holding sheet	119, 127—128
Holdings : joint and "in common" .. .	117—118
Leases for short terms by Government ..	62
v. Registration	96
Mulgenidars	69
Rajinama or resignation : effect	115
Registration of leases	96
Tenancies : summary of—V. F. VII-B ..	105
in City Survey	48
City Survey	48
<i>Tenures, Restricted—</i>	
Admn. Report	330
Annual statistics	245—246
Improper grants	234
Kabulayats	21

	PAGE
<i>Village site—</i>	
City Survey	48
Crops in	167
Deduction in V. F. I	20
Entry in Khatas	111
Exclusion from V. F. X	160
Nuisances (Lime Kiln) in	34
Leases in T. F. II	211
Treatment when surveyed	20
See Town Site	—
OFFICERS	
<i>Accountant General—</i>	
Adjustment of alienated L. R.	322
Agreement of L. R. Accounts	209—210
Alienated L. R. recovered	39—40
Audit of contingencies	280
Revenue Accounts Manual	210
Sub-Treasury Inspection	338
<i>Circle Inspectors—</i>	
Barnishi	3
Boundary Marks duties	306
Correspondence	3
Encroachments	44
Maps of charges	4
Note on maps new irrigation	192
Record of Rights duties	86
Waste land inspection	45
<i>Collectors—</i>	
Attachments : decides legality	150
Audit of Talukas	6
Inspection and Jamabandi	336—337
Power to re-admit C. A. struck off .. .	268
sanction instalments of Potgi	265
write off irrecoverable balances .. .	152, 236
Tours	6
Transfer of contingent grants	280
<i>Commissioners—</i>	
Administration Report	329
Checks Wasul Baki	309
Controls Inspection work	338—339
Revenue Accounts Manual	210
Sanctions remission of sale Expenses ..	151
Farmed revenue	254
Sind : Administration Report	328
Writes off irrecoverable B. M. costs ..	307
other items	152
<i>H. D. C. and Try. Officer—</i>	
Abbreviations for frequent items ^s of ..	
Deposit.	288
Accounts of all Rev. advances	305, 306
Agrees Taluka balances of Deposits .. .	988, 352—353
Clears discrepancies in plus and minus ..	306, 307
memos.	
Comparison of Wasul Baki	309
Correspondence	7
Credits, L. F. to D. L. B.	248—249
Instalment Ledger for Huzur items .. .	254
Keeps Contingent Rgr.	280
Monthly statement of L. F. realized .. .	210
Non-Tharavband items at Huzur	210
Relation to Collector	6, 7
<i>Land Records (Director)—</i>	
Administration Report	329
Duplicates of C's Admn. Report	399
Manual : Pot Hissa fees, etc.	77
<i>District Inspector—</i>	
Arrears under Record of Rights	306, 89—90
Compiles Agric. returns	328
Record of Rights duties	89
Superintendent : duties	86